

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

In re:

Ark Laboratory, LLC,

Debtor.

Case No. 23-43403-mlo

Chapter 11

Hon. Maria L. Oxholm

**FIRST INTERIM FEE APPLICATION OF TAFT STETTINIUS &  
HOLLISTER, LLP FOR PAYMENT OF COMPENSATION AND  
REIMBURSEMENT OF EXPENSES AS COUNSEL TO THE OFFICIAL  
COMMITTEE OF UNSECURED CREDITORS OF ARK LABORATORY,  
LLC FOR THE PERIOD FROM MAY 11, 2023 TO SEPTEMBER 30, 2023**

Taft Stettinius & Hollister, LLP (the “Applicant” or “Taft”), submits this First Interim Fee Application of Taft Stettinius & Hollister, LLP for Payment of Compensation and Reimbursement of Expenses as Counsel to the Official Committee of Unsecured Creditors (“Committee”) of Ark Laboratory, LLC for the Period from May 11, 2023 to September 30, 2023 (the “Application”), and respectfully states as follows:

**INTRODUCTION**

This Court has jurisdiction over this case pursuant to 28 U.S.C. § 1334(a). This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A). Ark Laboratory, LLC (the “Debtor”) filed its voluntary petition under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) on April 12, 2023 (the “Petition”).

Date”). The Office of the United States Trustee (the “U.S. Trustee”) appointed the Committee on May 1, 2023 [ECF Nos. 68 and 70]. On May 11, 2023, the Committee filed its Application for Order Authorizing Employment of Taft Stettinius & Hollister, LLP, as counsel for the Official Committee of Unsecured Creditors of Ark Laboratory, LLC [ECF No. 100] (the “Employment Application”) seeking to retain Taft as its counsel. On May 18, 2023, the Court granted Taft’s Retention Application [ECF No. 112] (the “Employment Order”).

### **REQUEST FOR COMPENSATION**

1. **Compensation and Reimbursement of Expenses.** Taft seeks allowance of an administrative expense pursuant to both 11 U.S.C. §§ 330 and 503(b)(2) as follows:

- a. \$282,188.00 for compensation of Taft’s professionals in connection with legal services rendered to the Committee;
- b. \$337.70 for reimbursement of Taft’s expenses in connection with professional services rendered to the Committee.

2. **Time period services were rendered.** This Application seeks reimbursement for attorney’s fees billed and expenses incurred during the period of May 11, 2023 through September 30, 2023 (the “Application Period”).

3. **Nature of services performed.**

a. Taft professionals expended significant effort during the Application Period to ensure the successful administration of this chapter 11 case. On behalf of the Committee:

i. Taft prepared the Employment Application and has continued to monitor the case and, when appropriate, has prepared and filed amended declarations of disinterestedness;

ii. Taft reviewed the initial schedules and statement of financial affairs and the amended schedules filed by the Debtor and attended the first meeting of creditors conducted pursuant to Section 341 of the Bankruptcy Code;

iii. Taft reviewed and analyzed the first day motions filed by the Debtor;

iv. Taft oversaw and actively negotiated the cash collateral motion and entry of the resulting interim, final and amended final cash collateral orders to ensure Debtor's continued operation during the course of the chapter 11 case;

v. Taft reviewed and analyzed the multiple budgets prepared and circulated by the Debtor and its financial advisor with respect to the

Debtor's operations, as well as comparisons of actual to budgeted expenses on a weekly basis;

vi. Taft analyzed the Debtor's proposed sale of assets, negotiated sale terms to maximize the value of Debtor's assets and among other results, obtained certain carveouts and allowances for the benefit of the administrative, priority and unsecured creditors;

vii. Taft negotiated resolution of both filed and informal objections to the sale of Debtor's assets resulting in the approval of the sale of substantially all of Debtor's assets by the Court [ECF No. 279] (the "Sale");

viii. Taft rigorously negotiated for resolution of Debtor's assumption and assignment of executory contracts, in particular, terms involving the Debtor's commercial landlord, as well as other creditors, in an effort to reduce administrative expense claims and rejection damage claims and to maximize the value of the Debtor's assets through the Sale;

ix. Taft negotiated terms and proposed plan language for the benefit of creditors contained in the Debtor's Combined Disclosure Statement and Plan of Liquidation (collectively, the "Plan") filed on September 19, 2023 [ECF No. 249];

x. Taft undertook an investigation of the Debtor's business operations, facilitated the analysis and disclosure of Debtor's 2-year, 1-year, 90-day and post-petition transfers delineated in the Plan Supplement and Corrected Plan Supplement filed by the Debtor;

xi. Taft drafted the Liquidating Trust Agreement (the "Trust Agreement") by which Paul R. Hage is being appointed as the Liquidating Trustee, pursuant to the Plan and the Trust Agreement to administer, liquidate, and distribute the assets to the holders of Allowed Claims of creditors as beneficiaries under the Trust;

xii. Taft addressed various issues raised by creditors of the Debtor's estate, including, but not limited to, addressing requests by various creditors seeking (i) to file late claims after the bar date established by the Court; (ii) allowance of and payment of administrative claims; and (iii) information about the chapter 11 case and treatment under the Plan;

xiii. Taft addressed various issues raised by the United States of America ("USA") relating to requests for adequate protection, rights to offset and recoupment in connection with claims asserted by the Centers for Medicare and Medicaid Services ("CMS"), as well as issues raised by the Internal Revenue Service ("IRS") in connection with prepetition taxes asserted to be owed by the Debtor;

xiv. Taft addressed, analyzed, assessed and participated in numerous meetings regarding Covid testing claims which comprise outstanding Covid-19 testing claims with each of the Debtor's health insurance providers and governmental entities that are being pursued by Special Counsel (defined below) ("Covid Testing Claims"). The Covid Testing Claims were first disclosed in the amended schedules filed by the Debtor four months after the Petition Date in order to address their impact on the pending sale and the creditors of the estate;

xv. Taft reviewed and addressed the employment application of special counsel, Only One Hub d/b/a Primus Health ("Special Counsel"), retained by the Debtor on a contingent fee basis, to seek recovery of the Covid Testing Claims;

xvi. Taft regularly communicated with the Committee to advise them about all aspects of this chapter 11 case and, among other things, to seek their approval on how to proceed;

xvii. Taft investigated various transactions between the Debtor and its prior members that occurred within two (2) years prior to the Petition Date in order to address and to determine whether and to what extent such transactions may be subject to avoidance;

xviii. Taft reviewed various insurance policies of the Debtor to determine the extent of coverage thereunder; and

xix. Taft addressed various other issues consistent with Taft's duties as Committee counsel, as delineated in the invoices, attached as **Exhibit 5** to this Application.

Accordingly, Taft submits that the time spent and expenses incurred during the Application Period were necessary and appropriate under the circumstances.

b. Taft's services to the Committee during the Application Period are grouped into project billing categories, and the attorneys and paraprofessionals who rendered those services are identified—along with the number of hours spent by each individual and the total compensation sought for each category—in the attachments to this Fee Application. Brief descriptions of Taft's services to the Committee during the Application Period, by project billing category, are as follows:

*i. Case Administration (B110).*

During the Application Period, Taft spent 61.2 hours related to the administration of the Debtor's chapter 11 case. This category includes communicating with other estate professionals regarding the status of the chapter 11 case and strategy, evaluating and investigating the Debtor's operations and requesting related information, reviewing and addressing Debtor's first day

motions, as well as other motions by the Debtor and creditors, evaluating conversion or liquidating plan alternatives, and evaluating various options to generate a potential distribution to unsecured creditors.

***ii. Asset Analysis and Recovery (B120).***

Taft spent 84.4 hours related to analyzing the Debtor's assets. Services included assessing the Debtor's proposed sale strategy, consulting with the Debtor and its professionals regarding the Debtor's marketing and sale efforts; analyzing the strategy and recovery of the Debtor's Covid Testing Claims for the benefit of unsecured creditors; assessing the Debtor's potential causes of action, as well as the Debtor's avoidance claims under Chapter 5 of the Bankruptcy Code and issues pertaining to the appropriateness of the Membership Interest Redemption Agreement event that occurred prior to the Petition Date; analysis of the risks, benefits and claims strategy, including recoupment and setoff rights as relates to the qui tam investigation by the USA.

***iii. Asset Disposition (B130).***

Taft spent 149.9 hours attendant to asset disposition services for the Committee. Services included, among other things, analyzing and verifying that (i) the proposed Sale and bid procedures were fair; (ii) the Sale maximized the value of the assets to be sold for the benefit of the creditors of the estate; (iii) the Debtor made proper and full disclosure of the terms and conditions governing the sale; and



(iv) the terms of the Sale were fair and in the best interest of creditors. Taft professionals also facilitated the Debtor's filing of amended schedules and amended sale pleadings to reflect new information regarding the Debtor's assets related to the discovery of undisclosed substantial Covid Testing Claims and to ensure that they were excluded from the Sale. Taft also participated in negotiations over the terms and conditions by which the Sale would be consummated. Taft also attended numerous hearings in connection with approval of the bidding procedures and the Sale.

***iv. Relief from Stay/Adequate Protection Proceedings (B140).***

Taft spent 3.8 hours on services attending to stay relief and adequate protection proceedings. These services included review and attention to certain stay relief motions and requests for adequate protection payments.

***v. Meetings of and Communications with Creditors (B150).***

Taft spent 15.9 hours participating in creditor meetings and communicating with creditors. In addition to attendance at the Debtor's first meeting of creditors, Taft's services included (i) regularly meeting with and advising the Committee on key events and issues in the Bankruptcy Case; (ii) advising the Committee on approval of certain stipulations; (iii) advising the Committee in determining when and whether to file objections to certain

motions; and (v) other services in connection with assisting the Committee in fulfilling its statutory fiduciary duties throughout the Bankruptcy Case.

***vi. Fee/Employment Applications (B160).***

Taft spent 18.8 hours drafting and preparing employment applications and fee applications for the Committee's professionals. These services also included preparation of regular updates to Taft's declaration of disinterestedness to identify Taft affiliations with creditors and parties in interest in matters unrelated to the Debtor and the Debtor's chapter 11 case. Services also included review and oversight of the terms for employment set forth in (i) the Debtor's application to retain counsel; (ii) the Debtor's application to retain a financial advisor; and (iii) the Debtor's application to employ Special Counsel for Debtor's pursuit of the Covid Testing Claims [ECF No. 216] ("the Special Counsel Application") to ensure that the Special Counsel Application was consistent with the Debtor's prepetition retention arrangement terms.

***vii. Assumption/Rejection of Leases and Contracts (B185).***

Applicant spent 37.4 hours on services related to assumption and rejection of executory contracts. Services included (i) analysis of Debtor's unexpired leases and executory contracts; (ii) facilitating the Debtor's filing of motions to reject and accept certain leases and executory contracts; and (iii) promoting the resolution of disputes between and among Debtor, Purchaser, and Debtor's landlord pertaining

to the assumption or rejection of Debtor's commercial lease, Sports Marketing Agency and McLaren Medical Laboratory ("McLaren"). Taft also spent significant time facilitating the resolution of terms for rejection and assumption of executory contracts among Debtor and its vendors. Taft also revised various stipulations and proposed orders in connection with extending the time to address the executory contracts and unexpired lease or effectuating resolutions of issues associated with such executory contracts and unexpired leases. Taft also attended various hearings conducted by the Court on the treatment to be accorded the executory contracts and unexpired leases.

***viii. Financing/Cash Collections (B230).***

Taft spent 63.8 hours performing services related to the negotiations with Debtor's secured creditors and certain vendors over terms for Debtor's authority to use cash collateral. Services included (i) analysis of Debtor's proposed cash collateral budgets to ensure proper allocation of Debtor's cash to payment of administrative operating costs; (ii) review and analysis of Debtor's first day motion seeking authorization to use cash collateral and proposed interim order issued in response thereto by the Court; (iii) preparation of an objection to the first interim cash collateral order entered by the Court; (iv) review and analysis of objections to use of cash collateral filed by the U.S. Trustee and McLaren; (v) attendance at hearings over use of cash collateral; (vi) communications with the U.S. Trustee

over the terms and conditions contained in the various cash collateral orders; (vii) assessing the validity and priority of the secured claims subject to the cash collateral orders; and (viii) reviewing, analyzing, revising and negotiating proposed interim cash collateral orders, the Final Cash Collateral Order, and the Amended Final Cash Collateral Order. Taft also negotiated terms and conditions under which Auxo Investment Partners, LLC (“Auxo”), the purchaser at the Sale and the primary secured creditor of the Debtor by virtue of its acquisition of the secured claims of Comerica Bank, N.A. (“Comerica”) and The Peninsula Fund VII Limited Partnership (“Peninsula”), committed to pay all of Debtor’s administrative expenses necessary to its operations which Debtor was unable to pay due to cashflow shortages throughout the case through the date of the closing on the Sale. Taft also negotiated a professional fee carveout with Auxo as part of the Final Cash Collateral Order and a First Amended Cash Collateral Order to ensure that the professional fees of the Debtor’s and Committee’s professionals were funded.

***ix. Claims Administration and Objections (B310).***

Taft spent 6.7 hours attending to the verification of the validity of certain administrative expense claims and other claims filed by creditors, assessing and determining the impact of such claims on the estate. Some of the claims reviewed and analyzed by Taft included (i) the USA’s claims associated in the qui tam action filed prior to the Petition Date in the United States District Court for the

Eastern District of Michigan and asserted offset rights; (ii) the claim of the IRS; and (iii) the claim of the State of Michigan. Taft also reviewed, analyzed, revised and provided comments to the Debtor concerning its motion to establish an administrative bar date.

***x. Plan and Disclosure Statement (B320).***

Taft spent 59.7 hours attending to drafting, reviewing revising, and preparing, as well as negotiating with the Debtor and Auxo, the terms of the Plan. Services included (i) negotiating an extension of the deadline for the Debtor to file the Plan; (ii) ensuring that the Disclosure Statement contained full and accurate information, consistent with the requirements of Section 1125 of the Bankruptcy Code; (iii) ensuring that the Plan accurately classified all of the classes of creditors and contained the negotiated terms with Auxo over the treatment to be accorded to the administrative, priority and unsecured creditors; (iv) reviewing and revising the preserved Causes of Action, including Avoidance Actions, disclosed in the Plan and the Debtor's Plan Supplement to verify that all necessary avoidance actions under chapter 5 of the Bankruptcy Code and other causes of action were identified; (v) preparing the Trust Agreement and negotiating with Auxo over the standard by which the Covid Testing Claims could be resolved, settled or compromised by the Liquidating Trustee; (vi) addressing, reviewing, analyzing and negotiating with the USA over their comments to the Plan; (vii) preparing a Committee Support Letter

and seeking authority from the Court to include it in the Plan Supplement; (viii) ensuring that all of the Plan documents were properly and timely transmitted to all creditors and parties in interest entitled to receive notice thereof; and (ix) partaking in all other requisite actions associated with preparing and filing the Plan and moving toward confirmation.

***xi. Other Contested Matters (B190), Operations (B210), Nonworking Travel (B195).***

Taft spent 1.3, 0.2, and 1 hours, respectively, on other contested matters, operations, and nonworking travel. Services categorized as contested matters included work attendant to the Committee's motion for examination of Debtor's responsible person, James Grossi and Debtor's former members and analysis of the USA's qui tam action and related claims. Operations included services for reviewing and sending Debtor's monthly operating reports to the Committee. Nonworking travel included time traveling to appear for and attend one of Debtor's only in-person hearings pertaining to the Debtor's request for interim use of cash collateral.

4. **Adversary Proceedings.** No adversary proceedings were filed by Debtor, the Committee or any other party during the Application Period.

5. **Status of Bankruptcy Proceeding.** The Sale closed on or about October 12, 2023. The Purchaser was the only bidder. Prior to the Sale, the

Purchaser acquired and succeeded to the rights of Comerica and Peninsula, the two primary secured creditors of the Debtor.

The Debtor filed the Plan on September 19, 2023. On September 20, 2023, the Bankruptcy Court entered the Order Preliminarily Approving the Disclosure Statement and scheduled the hearing on confirmation of the Plan (the “Scheduling Order”) [ECF No. 250] and scheduled the confirmation hearing (the “Confirmation Hearing”) for November 2, 2023. The Committee expects that the Plan will be confirmed soon after the first date set for the Confirmation Hearing while the parties seek to resolve informal objections to confirmation of the Plan. Pursuant the Plan, the Liquidating Trust will be formed, and the Liquidating Trustee will be appointed under the Plan, both as of the Effective Date of the Plan. Upon information and belief, Debtor has filed its monthly operating reports for all periods through August 31, 2023.

6. **Future Services.** Taft anticipates performing additional services for the Committee through confirmation of the Plan and the Effective Date to ensure confirmation of the Plan occurs and consummation of the Plan is achieved. A second and final application for approval of Taft’s fees for services to the Committee will be filed with the Bankruptcy Court following the conclusion of Applicant’s services to the Committee within forty-five (45) days of the Effective Date, as provided in the Plan. The Plan and the Liquidating Trust propose that Taft

will serve as counsel to the Liquidating Trustee following the Effective Date of the Plan. Pursuant to the terms of the Liquidating Trust, professional services including those of Taft that are performed for the Liquidating Trustee on and after the Effective Date will not be subject to Bankruptcy Court approval.

7. **Unpaid Administrative Expenses.** In addition to Applicant's fees for services performed for the Committee after the Application Period, unpaid administrative expenses include the fees of the Debtor's legal counsel, Robert Bassel ("Debtor's Counsel"), the Debtor's financial advisor, O'Keefe & Associates ("Debtor's Financial Advisor," and collectively with Debtor's Counsel, "Debtor's Professionals"), and certain administrative expenses necessary to the Debtor's operation ("Unpaid Administrative Operating Expenses").

Debtor's Counsel fees are estimated at \$135,000, and the fees of Debtor's Financial Advisor are approximately \$115,000. The total of Debtor's Unpaid Administrative Operating Expenses are not yet fully ascertained. Pursuant to the Debtor's Motion for Entry of and Order Establishing Bar Date for Requests for Allowance of Administrative Expense Claims and Approving Notice Thereof [ECF No. 306] (the "Bar Date Motion"), the Debtor has proposed an administrative expense claim request bar date of November 27, 2023, which may be extended based on the hearing initially scheduled on the Bar Date Motion for October 26, 2023, and was adjourned until November 2, 2023 to attempt to resolve some



informal objections posed to the Bar Date Motion. All allowed Unpaid Administrative Operating Expenses will be paid by Auxo as part of the Sale and the Plan. Auxo has also committed under the Final Cash Collateral Order and the First Amended Final Cash Collateral Order [ECF Nos. 144 and 269] to fund the fees and expenses of Debtor's Professionals and Applicant's fees and expenses on behalf of the Committee in the amount of \$250,000 and \$350,000, respectively.

8. There are several instances where more than one Taft professional rendered services to the Committee. Prior to filing this Application, Taft reduced its fees by more than \$10,000 for services where more than one professional participated in meetings, hearings or attended to the same task. Where more than one Taft professional has billed and requests reimbursement of fees for overlapping time, each professional was a necessary participant to the completion of the task due to the complexity and multitude of issues in this chapter 11 case.

In some circumstance, the involvement of more than one professional was determined to be the most efficient and cost-effective way for Taft professionals to remain informed on the status of the case and decisions to be made by the Committee in order to adequately and fully represent the Committee's interests in the preparation of pleadings, advising the Committee and in performing other services for the Committee. In other instances, the complexity of the issues and the multitude of issues addressed in connection with particular services to the

Committee made it necessary to include the services of more than one of the Committee's professionals.

9. **Prior Compensation Requests.** Applicant has not made any prior requests for compensation and has not received any compensation for services provided to the Committee.

10. **Approval of the Fees Requested.** Taft provided copies of Taft's invoices covering the Application Period to the Chair of the Committee more than seven days prior to the filing of this Application and he advised Taft that he did not have any objections and has approved Applicant's request for fees and expenses in this Application. In addition, Taft provided the Committee with a copy of this Application before it was filed with the Court and, as reflected in the consent and approval at the end of this Application, the Chair of the Committee has approved the filing of this Application.

11. Attached as **Exhibit 1** is a proposed order approving Taft's fees requested in this Application.

12. Attached as **Exhibit 2**, to this Application is the Employment Order.

13. **Exhibit 3**, required by Local Rule 2016-1, is inapplicable to Applicant, and therefore, Exhibit 3 is not attached to this Application.

14. **Exhibit 4** contains a summary of time spent by each professional and paraprofessional performing services in connection with this Bankruptcy Case and

a breakdown of fees requested for those services performed by each professional and paraprofessional.<sup>1</sup>

15. Attached to this Application as **Exhibit 5**, are detailed monthly statements of the fees and expenses incurred by Taft during the Application Period (the “**Monthly Statements**”), categorized by project billing category specifying the hours incurred by each professional. The time described in the Monthly Statements represents the actual amount of time spent or, in certain instances, less than the actual amount of time spent by Taft attorneys and paraprofessionals in providing the services described. Certain time reflected in the Monthly Statements has been either reduced or eliminated by Taft to reduce the burden related to multi-party conferences or to other services deemed in hindsight to warrant adjustment.

16. A detailed biography each of the attorneys and paralegals that performed services in this matter is attached as **Exhibit 6**.

17. A summary of Taft’s expenses is attached as **Exhibit 7**.

18. Taft submits that the compensation sought under this Fee Application represents a fair and reasonable amount for the services rendered during the Application Period, given the criteria set forth in 11 U.S.C. § 330 for evaluating applications for compensation, namely:

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<sup>1</sup> Taft’s hourly rates are reviewed and modified on an annual basis.

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

19. All expenses incurred by Taft in connection with its representation of the Committee were ordinary and necessary expenses. All expenses billed were billed in the same manner Taft bills its non-bankruptcy clients. Taft does not bill its clients or seek compensation in this Application for certain overhead expenses,

such as local and long-distance telephone calls, secretarial services and facsimile transmissions. Such expenses are factored into Taft's hourly rates.

20. In compliance with Bankruptcy Rule 2002(a)(6) and Local Bankruptcy Rule 9014-1(c)(2), Taft will provide notice of this Application through the Court's ECF system to: (a) the Office of the United States Trustee for the Eastern District of Michigan, (b) parties who have filed a notice of appearance with the Clerk of the Court and requested notice of filings in these cases, and (c) creditors listed on the matrix. Taft submits that, in light of the nature of the relief requested, no other or further notice need be provided.

**WHEREFORE**, Taft respectfully requests that this Court enter an order substantially in the form attached as **Exhibit 1** to this Application:

- (a) Allowing and approving, on an interim basis, an administrative expense in the amount of \$282,525.70, consisting of \$282,188.00 for actual and necessary fees and \$337.70 for expenses incurred by Taft during the Application Period;
- (b) Authorizing payment of Taft fees in the amount of \$282,188.00 and expenses in the amount of \$337.70 approved by the Court pursuant to this Application; and
- (c) Granting Taft with such additional relief as may be just and appropriate under the circumstances.

Respectfully submitted by,

**TAFT STETTINIUS & HOLLISTER, LLP**

Dated: October 30, 2023

/s/ Judith Greenstone Miller

Judith Greenstone Miller (P29208)

Kimberly Ross Clayson (P69804)

27777 Franklin, Suite 2500

Southfield, MI 48034

(248) 351-3000

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kclayson@taftlaw.com

*Attorneys for the Committee*

**REVIEWED AND APPROVED:**

**The OFFICIAL COMMITTEE OF UNSECURED  
CREDITORS OF ARK LABORATORY, LLC**

By: /s/ Matthew George

Gemini Lab Group, LLC

Chair of the Committee

Dated: October 30, 2023

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

In re:

Ark Laboratory, LLC,

Debtor.

Case No. 23-43403-mlo

Chapter 11

Hon. Maria L. Oxholm

**NOTICE OF FIRST INTERIM FEE APPLICATION OF TAFT  
STETTINIUS & HOLLISTER, LLP FOR PAYMENT OF  
COMPENSATION AND REIMBURSEMENT OF EXPENSES AS  
COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED  
CREDITORS OF ARK LABORATORY, LLC FOR THE PERIOD FROM  
MAY 11, 2023 TO SEPTEMBER 30, 2023**

The undersigned counsel for the Official Committee of Unsecured Creditors of Ark Laboratory, LLC (the “Committee”) has filed papers with the court entitled First Interim Fee Application of Taft Stettinius & Hollister, LLP for Payment of Compensation and Reimbursement of Expenses as Counsel to the Official Committee of Unsecured Creditors of Ark Laboratory, LLC for the period from May 11, 2023 to September 30, 2023 (the “Application”). Pursuant to the Application, counsel for the Committee seeks allowance and payment of fees and expenses incurred in its representation of the Committee the period from May 11, 2023 through September 30, 2023 as listed below:

Professional (name and address):	Taft Stettinius & Hollister, LLP 27777 Franklin Road, Suite 2500 Southfield, MI 48034
Fees requested:	\$282,188.00
Expenses requested:	\$337.70
Fees and expenses previously allowed by Court:	None. This is the first interim fee application filed by counsel.

**Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.)**

If you do not want the court to grant the Application, or if you want the court to consider your views on the Application, within twenty-one (21) days, you or your attorney must:

1. File with the court a written response or an answer, explaining your position at:<sup>1</sup>

United States Bankruptcy Court  
211 West Fort Street  
Detroit, Michigan 49503

If you mail your response to the court for filing, you must mail it early enough so the court will **receive** it on or before the date stated above. All attorneys are required to file pleadings electronically.

You must also send a copy to:

Taft Stettinius & Hollister, LLP  
Kimberly Ross Clayson and Judith Greenstone Miller  
27777 Franklin, Suite 2500  
Southfield, Michigan 48034

2. If a response or answer is timely filed and served, the clerk will schedule a hearing on the motion and you will be served with a notice of the date, time and location of the hearing.

**If you or your attorney do not take these steps, the court may decide that you do not oppose the relief sought in the motion or objection and may enter an order granting that relief.**

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<sup>1</sup> Response or answer must comply with F. R. Civ. P. 8(b), (c) and (e)



Respectfully submitted by,  
**TAFT STETTINIUS & HOLLISTER, LLP**

Dated: October 30, 2023

/s/ Judith Greenstone Miller  
Judith Greenstone Miller (P29208)  
Kimberly Ross Clayson (P69804)  
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*Attorneys for the Committee*

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

In re:

Ark Laboratory, LLC,

Debtor.

Case No. 23-43403-mlo

Chapter 11

Hon. Maria L. Oxholm

**CERTIFICATE OF SERVICE**

I hereby certify that on October 30, 2023, my office electronically filed the *First Interim Fee Application of Taft Stettinius & Hollister, LLP for Payment of Compensation and Reimbursement of Expenses as Counsel to the Official Committee of Unsecured Creditors of Ark Laboratory, LLC for the Period from May 11, 2023 through September 30, 2023* with the Clerk of the Court which sends notices by operation of the Court's electronic filing service to all ECF participants registered to receive notice in this case.

Respectfully submitted by,  
**TAFT STETTINIUS & HOLLISTER, LLP**

Dated: October 30, 2023

/s/ Judith Greenstone Miller  
Judith Greenstone Miller (P29208)  
Kimberly Ross Clayson (P69804)  
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[jgmiller@taftlaw.com](mailto:jgmiller@taftlaw.com)  
[kclayson@taftlaw.com](mailto:kclayson@taftlaw.com)  
*Attorneys for the Committee*

**EXHIBIT 1**

**(Proposed Order Approving First Interim Application of Taft Stettinius & Hollister, LLP for Compensation & Reimbursement of Expenses as Counsel to the Official Committee of Unsecured Creditors of Ark Laboratory, LLC)**

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

In re:

Ark Laboratory, LLC,

Debtor.

Case No. 23-43403-mlo

Chapter 11

Hon. Maria L. Oxholm

**ORDER APPROVING FIRST INTERIM APPLICATION OF  
TAFT STETTINIUS & HOLLISTER, LLP FOR  
COMPENSATION & REIMBURSEMENT OF EXPENSES  
AS COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED  
CREDITORS OF ARK LABORATORY, LLC FOR THE  
PERIOD OF MAY 11, 2023 THROUGH SEPTEMBER 30, 2023**

THIS MATTER came before the Court on the *First Interim Application of Taft Stettinius & Hollister, LLC for Compensation & Reimbursement of Expenses as Counsel to the Official Committee of Unsecured Creditors of Ark Laboratory, LLC for the Period of May 11, 2023 through September 30, 2023* (the “Fee Application”)<sup>1</sup> filed by Taft Stettinius & Hollister, LLP (“Taft”); notice of the Fee Application is sufficient; and no objections to the Fee Application were filed or all such objections

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<sup>1</sup> Capitalized terms not otherwise defined herein shall have the meaning given to them in the Application.

have been resolved, the Court has read the same and is otherwise fully and duly advised in the premises:

**IT IS HEREBY ORDERED:**

1. The Fee Application is granted.
2. The fees and expenses allowed and paid pursuant to this Order are allowed and approved on an interim basis.
3. Taft is granted an allowed administrative expense under section 503(b)(2) for \$282,525.70, consisting of \$282,188.00 for actual and necessary fees and \$337.70 for expenses incurred by Taft during the Application Period.
4. The Debtor is authorized and directed to promptly pay Taft fees in the amount of \$282,188.00 and expenses in the amount of \$337.70 allowed under this Order from the Professional Fee Escrow Account.
5. This Court retains exclusive jurisdiction to resolve any dispute arising from or related to this Order.

**EXHIBIT 2**

**(Employment Order)**

UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

In re:

ARK LABORATORY, LLC,

Debtor.

Chapter 11  
Case No. 23-43403-MLO  
Hon. Maria L. Oxholm

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**ORDER AUTHORIZING EMPLOYMENT  
OF TAFT STETTINIUS & HOLLISTER, LLP AS COUNSEL  
FOR THE OFFICIAL COMMITTEE OF UNSECURED  
CREDITORS OF ARK LABORATORY, LLC**

Upon the *Application for Order Authorizing Employment of Taft Stettinius & Hollister, LLC as Counsel for the Official Committee of Unsecured Creditors of Ark Laboratory, LLC* (the “Application”) filed by the Official Committee of Unsecured Creditors (the “Committee”), for entry of an order authorizing the Committee to employ and retain Taft Stettinius & Hollister, LLP (“Taft”) as its counsel, pursuant to sections 327(a), 328(a) and 1103 of title 11 of the Bankruptcy Code; and upon the *Declaration of of Disinterestedness and Disclosure Statement of Taft Stettinius & Hollister, LLP*, attached to the Application as **Exhibit B**; and due and adequate notice of the Application having been given; and it appearing that Taft neither holds nor represents an interest adverse to the Debtor’s business; and it appearing that Taft is “disinterested” as that term is defined in section 101(14) of the Bankruptcy Code;

and it appearing that the relief requested in the Application is in the best interest of the Debtor's business and its creditors; and after due deliberation;

**IT IS HEREBY ORDERED THAT:**

1. The Committee is authorized to employ Taft as its counsel in the above-captioned case pursuant to sections 327(a), 328 and 1103 of the Bankruptcy Code, in accordance with the terms and provisions of the Application as modified herein;

2. Taft's compensation for attorney fees and reimbursement of expenses ("Compensation") is subject to Court approval and Taft shall seek approval of Compensation in accordance with applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the United States Bankruptcy Court for the Eastern District of Michigan and orders of this Court.

**Signed on May 18, 2023**



/s/ Maria L. Oxholm

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**Maria L. Oxholm**  
**United States Bankruptcy Judge**



**EXHIBIT 3**

(NA)

**EXHIBIT 6**

**(Uwo o ct{ 'd{ 'Vch' Rt qhgukpcn)**

**DAVID ABROMOWITZ**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	1.50
June 2023	5.20
July 2023	1.50
August 2023	0.00
September 2023	0.00
<b>GRAND TOTAL</b>	8.20

**KIMBERLY ROSS CLAYSON**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	35.20
June 2023	14.20
July 2023	15.00
August 2023	34.50
September 2023	49.10
<b>GRAND TOTAL</b>	148.00

**JOHN P. DECKER**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	0.30
June 2023	0.00
July 2023	0.00
August 2023	0.00
September 2023	0.00
<b>GRAND TOTAL</b>	0.30

**PETER E. DEEGAN**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	0.00
June 2023	3.40
July 2023	0.00
August 2023	0.00
September 2023	0.00
<b>GRAND TOTAL</b>	3.40

**MARGUERITE M. DONAHUE**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	0.00
June 2023	0.00
July 2023	10.80
August 2023	0.00
September 2023	0.30
<b>GRAND TOTAL</b>	11.10

**PAUL R. HAGE**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	0.00
June 2023	0.00
July 2023	0.00
August 2023	0.70
September 2023	0.70
<b>GRAND TOTAL</b>	1.40

**RICHARD E. KRUGER**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	13.40
June 2023	7.60
July 2023	0.00
August 2023	0.00
September 2023	7.60
<b>GRAND TOTAL</b>	28.60

**ELIZABETH LITTLE**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	0.00
June 2023	0.00
July 2023	0.00
August 2023	0.00
September 2023	0.90
<b>GRAND TOTAL</b>	0.90

**EMILY M. MAYER**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	7.00
June 2023	0.00
July 2023	0.00
August 2023	0.00
September 2023	0.00
<b>GRAND TOTAL</b>	7.00

**JOHN R. MCDONALD**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	0.00
June 2023	0.20
July 2023	0.00
August 2023	0.00
September 2023	0.00
<b>GRAND TOTAL</b>	0.20

**JUDITH GREENSTONE MILLER**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	92.90
June 2023	42.50
July 2023	27.40
August 2023	85.70
September 2023	101.00
<b>GRAND TOTAL</b>	349.50

**ERIC D. NOVETSKY**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	5.80
June 2023	0.00
July 2023	0.00
August 2023	0.00
September 2023	0.00
<b>GRAND TOTAL</b>	5.80

**LAUREN SELL**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	4.10
June 2023	0.50
July 2023	0.00
August 2023	0.00
September 2023	1.70
<b>GRAND TOTAL</b>	6.30

**EXHIBIT 7**

**(Vch/O qpvj n 'Ucvgo gpw)**

**CASE ADMINISTRATION**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	25.20
June 2023	1.70
July 2023	11.30
August 2023	11.10
September 2023	11.90
<b>GRAND TOTAL HOURS BILLED</b>	61.20

**ASSET ANALYSIS AND RECOVERY**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	20.30
June 2023	9.20
July 2023	14.40
August 2023	12.80
September 2023	27.70
<b>GRAND TOTAL HOURS BILLED</b>	84.40

**ASSET DISPOSITION**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	31.10
June 2023	39.20
July 2023	17.50
August 2023	38.30
September 2023	23.80
<b>GRAND TOTAL HOURS BILLED</b>	149.9

**RELIEF FROM STAY/ADEQUATE PROTECTION PROCEEDINGS**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	0.00
June 2023	0.00
July 2023	3.40
August 2023	0.20
September 2023	0.20
<b>GRAND TOTAL HOURS BILLED</b>	3.80



**MEETINGS OF AND COMMUNICATION WITH CREDITORS**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	2.80
June 2023	1.30
July 2023	0.00
August 2023	3.20
September 2023	8.60
<b>GRAND TOTAL HOURS BILLED</b>	15.90

**CLAIMS ADMINISTRATION AND OBJECTIONS**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	0.00
June 2023	1.0
July 2023	1.50
August 2023	0.80
September 2023	3.40
<b>GRAND TOTAL HOURS BILLED</b>	6.70

**PLAN AND DISCLOSURE STATEMENT**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	0.00
June 2023	0.00
July 2023	0.20
August 2023	5.40
September 2023	54.10
<b>GRAND TOTAL HOURS BILLED</b>	59.70

**FEE/EMPLOYMENT APPLICATION**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	13.80
June 2023	0.50
July 2023	.20
August 2023	2.20
September 2023	2.10
<b>GRAND TOTAL HOURS BILLED</b>	18.80

**ASSUMPTION/REJECTION OF LEASES AND CONTRACTS**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	0.00
June 2023	0.60
July 2023	1.00

August 2023	14.70
September 2023	21.10
<b>GRAND TOTAL HOURS BILLED</b>	37.40

#### **FINANCING/CASH COLLECTIONS**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	0.00
June 2023	20.10
July 2023	5.20
August 2023	31.90
September 2023	6.60
<b>GRAND TOTAL HOURS BILLED</b>	63.80

#### **OTHER CONTESTED MATTERS**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	0.40
June 2023	0.00
July 2023	0.00
August 2023	0.00
September 2023	0.90
<b>GRAND TOTAL HOURS BILLED</b>	1.30

#### **OPERATIONS**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	0.00
June 2023	0.00
July 2023	0.00
August 2023	0.00
September 2023	0.20
<b>GRAND TOTAL HOURS BILLED</b>	0.20

#### **NON-WORKING TRAVEL**

<b>DATE</b>	<b>HOURS BILLED</b>
May 2023	1.0
June 2023	0.00
July 2023	0.00
August 2023	0.00
September 2023	0.00
<b>GRAND TOTAL HOURS BILLED</b>	1.00

<b>Services provided through</b>	<b>Fees</b>	<b>Costs</b>	<b>Total</b>
May 2023	\$ 77,755.00	\$ 171.80	\$ 77,926.80
June 2023	\$ 38,490.50		\$ 38,490.50
July 2023	\$ 27,452.50		\$ 27,452.50
August 2023	\$ 60,153.00		\$ 60,153.00
September 2023	\$ 78,337.00	\$ 165.90	\$ 78,502.90
	\$ 282,188.00	\$ 337.70	\$ 282,525.70



Taft Stettinius & Hollister LLP  
27777 Franklin Road, Suite 2500 / Southfield, MI 48034-8214  
Tel: 248.351.3000 / Fax: 248.351.3082  
www.taftlaw.com  
FEIN#: 31-0541755

October 11, 2023  
Invoice # 6155201

The Official Committee of  
Unsecured Creditors  
ATTN: Matthew George  
Gemini Lab Group, LLC  
8470 S. Shore Drive  
Clarkston, MI 48348

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## INVOICE SUMMARY

Client/File #110698/00001 JGM

For professional services rendered and costs advanced through May 31, 2023:

**RE: Ark Laboratory Creditor Committee**

Professional Services	\$ 77,755.00
Costs Advanced	<u>\$ 171.80</u>
TOTAL THIS INVOICE	\$ 77,926.80

Client/File #110698/00001

Invoice #: 6155201

**PROFESSIONAL SERVICES RENDERED**

## B110 Case Administration

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
5/04/23	B110	JGM	.20	550.00	110.00	Address retention with Bob Bassel and scheduling meeting with Russ Long and him to address status of case.
5/04/23	B110	JGM	.20	550.00	110.00	Address docketing all key dates in case.
5/04/23	B110	JGM	1.00	550.00	550.00	Preparation of Committee bylaws.
5/04/23	B110	JGM	2.00	550.00	1,100.00	Review pleadings to understand background of case and nature of debtor.
5/04/23	B110	KRC	1.80	370.00	666.00	Committee meeting discussing case and Committee strategy.
5/05/23	B110	LES	.50	235.00	117.50	Draft contact list containing all Committee members.
5/05/23	B110	LES	.50	235.00	117.50	Draft Notice of Appearance for Judy Miller and Kim Clayson.
5/05/23	B110	JGM	1.80	550.00	990.00	Email to Bob Bassel about documents/information sought, status of case and proposed action to be taken (.50), conference call with Bob Bassel, Russ Long and Kim Clayson about status of case, cash collateral issues and hearing and action to be taken (.80), follow up calls with Bob and Russ about same (.20); address cash collateral and upcoming hearing with Bob Diehl (.20); email to Bob Diehl requesting loan documents (.10).
5/05/23	B110	JGM	.80	550.00	440.00	Emails to Lauren Sell to create contact list for case (.20); review and revise contact list (.20); transmit contact list to clients to review and to approve (.20), direct Lauran Sell to prepare notices of appearance for case (.20).
5/05/23	B110	JGM	.60	550.00	330.00	Review and address finalizing bylaws for Committee (.30); transmit same to Committee with explanation of same (.30).
5/05/23	B110	KRC	.50	370.00	185.00	Read and revise Committee bylaws.
5/07/23	B110	KRC	.40	370.00	148.00	Review of weekly cash flow report from FA.
5/07/23	B110	KRC	1.00	370.00	370.00	Reviewed Comerica loan documents.
5/08/23	B110	JGM	1.60	550.00	880.00	Address and respond to emails about scheduling Committee meeting (.30); prepare for Committee meeting (.50); participate in Committee meeting to address budget, cash collateral, bylaws and contact list (.80).
5/08/23	B110	KRC	1.30	370.00	481.00	Preparation for Committee meeting (.50). Committee meeting (.80).
5/09/23	B110	JGM	.30	550.00	165.00	Address finalizing bylaws for Committee.

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
5/11/23	B110	JGM	1.00	550.00	550.00	Conference call with Mary Schmergel, counsel for DOJ, Ronna Jackson, Bob Bassel and Kim Clayson about in depth analysis of claims of government and action to be taken.
5/11/23	B110	KRC	1.00	370.00	370.00	Conference with UST attorney, Debtor's attorney and co-counsel with counsel for government about qui tam investigation and potential claims.
5/12/23	B110	JGM	.30	550.00	165.00	Review and consider email from Julie Teicher regarding impact of government claim on case (.20), confer with Julie about same (.10).
5/12/23	B110	JGM	.40	550.00	220.00	Confer with Matt, Chair of the Committee about scheduling Creditors' Committee meeting, status of case and framework for moving forward (.30); address scheduling of meeting (.10).
5/12/23	B110	KRC	.40	370.00	148.00	Reviewed memo analyzing potential claims under loan documents.
5/15/23	B110	JGM	.90	550.00	495.00	Prepare for and attend Creditors' Committee meeting and follow up with Chair of the Committee.
5/15/23	B110	JGM	.20	550.00	110.00	Address posture of case and options on how to proceed post-sale with Bob Bassel and dealing with government issues.
5/15/23	B110	KRC	1.00	370.00	370.00	Telephone conference with Committee regarding update on sale process, claims and issues.
5/16/23	B110	JGM	.20	550.00	110.00	Address docketing of upcoming initial chapter 11 status conference (.10); address handling of 341 meeting and initial chapter 11 status conference (.10).
5/16/23	B110	KRC	.30	370.00	111.00	Attention to adjournment of cash collateral hearing and email updates regarding progress of case.
5/17/23	B110	JGM	.20	550.00	110.00	Address status of case and proposed refinancing and Taft's retention application with Ronna Jackson.
5/17/23	B110	JGM	.20	550.00	110.00	Emails to and from Bob Wolford to address status of refinancing, sale motion and budget for final cash collateral order.
5/22/23	B110	KRC	.50	370.00	185.00	Attended Committee meeting for decision on sign off of waiver of claims against Comerica Bank.
5/22/23	B110	KRC	1.50	370.00	555.00	Appear for and attended Sec. 341 creditor meeting.
5/22/23	B110	KRC	.40	370.00	148.00	Summary of 341 notes for Committee.
5/23/23	B110	JGM	1.50	550.00	825.00	Attend hearing on entry of Third Interim Cash Collateral Order and Initial Chapter 11 Status Conference.
5/23/23	B110	JGM	.20	550.00	110.00	Address docketing dates set at initial chapter 11 status conference.
5/24/23	B110	KRC	.20	370.00	74.00	Reviewed Committee emails and updates.

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
5/25/23	B110	JGM	.30	550.00	165.00	Review and revised contact list for chapter 11 case (.10); email to client about status of sale, bar date for filing claims and new contact list (.20).
			25.20		\$ 11,691.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Lauren E. Sell	Paralegal	1.00	235.00	235.00
Judith G. Miller	Of Counsel	13.90	550.00	7,645.00
Kimberly Clayson	Of Counsel	10.30	370.00	3,811.00
<b>TOTALS</b>		<b>25.20</b>		<b>\$ 11,691.00</b>

Client/File #110698/00001

Invoice #: 6155201

## B120 Asset Analysis and Recovery

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
5/11/23	B120	EDN	.60	450.00	270.00	Cf and email with Ms. Clayson regarding loan and lender liability review.
5/11/23	B120	JGM	.30	550.00	165.00	Address potential causes of action and production of corporate and redemption documents by debtor with Bob Bassel.
5/11/23	B120	KRC	.80	370.00	296.00	Conference with co-counsel about investigation of lender liability claims in loan documents and follow up email correspondence.
5/12/23	B120	EDN	4.60	450.00	2,070.00	Review and draft summary of findings regarding Comerica loan documents for potential errors, defenses and lender liability.
5/12/23	B120	JGM	.30	550.00	165.00	Review and respond to email from Mary Schmergel about information that can be provided about qui tam case and related matters (.20); address scheduling a call with Mary to address framework on how to proceed and deal with potential claim of government in light of status of case (.10).
5/12/23	B120	KRC	.40	370.00	148.00	Follow up with Debtor's counsel and with purchaser counsel about documents and information needed for analysis in settlement of secured creditor's debt.
5/15/23	B120	JGM	.40	550.00	220.00	Review D&O insurance policy (20); direct Emily Mayer to review (.10); address payment of premiums and inclusion in budget with Bob Bassel (.10).
5/15/23	B120	JGM	1.00	550.00	550.00	Conference call with Jim Grossi, Bob Bassel and Kim Clayson about background attendant to bank financing and potential causes of action and redemption of two prior members (.80); follow up call with Kim Clayson about same and next steps (.20)
5/15/23	B120	KRC	.50	370.00	185.00	Review of UCC filing and analysis of perfection of security interest in Medicare receivables.
5/15/23	B120	KRC	1.00	370.00	370.00	Interview with Jim Grossi to discuss Comerica Bank loan.
5/17/23	B120	JGM	.30	550.00	165.00	Confer with Tamara Dolcourt about obtaining Peninsula documents, confidentiality and limitations associated with therewith.
5/21/23	B120	EDN	.60	450.00	270.00	Review and comment regarding Comerica questions.
5/22/23	B120	JPD	.30	600.00	180.00	Review LLC Agreement and analyze authority question.
5/22/23	B120	KRC	1.40	370.00	518.00	Attended to investigation of issues on waiver of claims against Comerica Bank for final sign off by Committee.



Client/File #110698/00001

Invoice #: 6155201

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
5/25/23	B120	EMM	6.00	375.00	2,250.00	Address potential claims under D&O insurance policy (.50); review of insurance policy (2.5); draft memo regarding rights thereunder (3.0).
5/25/23	B120	JGM	.50	550.00	275.00	Review and consider limitations in D&O insurance policy to pursuing coverage thereunder.
5/26/23	B120	EMM	1.00	375.00	375.00	Prepare correspondence regarding coverage under policy.
5/26/23	B120	JGM	.30	550.00	165.00	Consider and address limitations concerning seeking coverage under D&O insurance policy.
			20.30		\$ 8,637.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Eric D. Novetsky	Partner	5.80	450.00	2,610.00
Emily M. Mayer	Partner	7.00	375.00	2,625.00
John P. Decker	Partner	.30	600.00	180.00
Judith G. Miller	Of Counsel	3.10	550.00	1,705.00
Kimberly Clayson	Of Counsel	4.10	370.00	1,517.00
<b>TOTALS</b>		<b>20.30</b>		<b>\$ 8,637.00</b>

Client/File #110698/00001

Invoice #: 6155201

## B130 Asset Disposition

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
5/22/23	B130	JGM	.20	550.00	110.00	Address status of circulation of sale pleadings/documents with Bob Wolford (.10); emails from Jacob Carlton about same (.10).
5/23/23	B130	JGM	.30	550.00	165.00	Email transmitting sale pleadings/documents to Committee to review and to schedule a Committee meeting.
5/23/23	B130	JGM	1.00	550.00	550.00	Review draft sale pleadings and APA.
5/23/23	B130	JGM	.30	550.00	165.00	Address sale pleadings and action to be taken with Bob Bassel (.20); advise to Bob Wolford about same (.10).
5/24/23	B130	REK	2.00	475.00	950.00	Review proposed asset purchase agreement (.1.3); outline issues relative to credit bid or DIP loan and closing concerns (.7).
5/24/23	B130	JGM	2.50	550.00	1,375.00	Review sale documents/pleadings.
5/24/23	B130	JGM	.30	550.00	165.00	Address sale transaction, background and review and mark up of APA with Rick Kruger.
5/24/23	B130	JGM	1.70	550.00	935.00	Attend Creditors' Committee to address proposed sale transaction (.70); email to client setting forth summary of proposed sale transaction (1.0).
5/24/23	B130	JGM	.10	550.00	55.00	Address scheduling a call with Bob Bassel and Russ Long with Bob Wolford.
5/25/23	B130	REK	1.10	475.00	522.50	Telephone conference with purchaser and debtor professionals regarding pending sale, change to credit bid and financing and related sale issues.
5/25/23	B130	REK	.90	475.00	427.50	Review pleadings and agreements relative to change to credit bid scenario and related matters.
5/25/23	B130	JGM	1.00	550.00	550.00	Participate in conference call with Bob Wolford, Bob Bassel, Russ Long and Rick Kruger about proposed sales transaction.
5/25/23	B130	JGM	.30	550.00	165.00	Address proposed sale transaction with Matt George, Chair of the Committee.
5/25/23	B130	JGM	4.00	550.00	2,200.00	Review and revise sale pleadings.
5/26/23	B130	REK	1.80	475.00	855.00	Review proposed sale pleadings, revisions and related issues.
5/26/23	B130	REK	2.20	475.00	1,045.00	Review and revise the proposed asset purchase agreement, credit bid issues and related matters.
5/26/23	B130	JGM	2.00	550.00	1,100.00	Continue to review and revise sale pleadings.
5/30/23	B130	DMA	1.00	595.00	595.00	Address health care issues to be dealt with in connection with sale of assets and receivable issues (.80); follow-up on TSA to be sent from opposing counsel (.20).

Client/File #110698/00001

Invoice #: 6155201

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
5/30/23	B130	REK	2.80	475.00	1,330.00	Review and revise proposed asset purchase agreement (1.9); various communications with purchaser regarding same (.9).
5/30/23	B130	JGM	.20	550.00	110.00	Review mark-up of APA.
5/30/23	B130	JGM	.70	550.00	385.00	Address and consider issues related to sale and operations post-sale in connection with healthcare contracts (.20); address transaction, revised APA and sale pleadings (.20); participate in conference call with David Abramowitz and Rick Kruger to address healthcare aspects of transaction and revisions needed to APA (.50).
5/30/23	B130	JGM	.60	550.00	330.00	Emails to and from regarding status of sale, cash collateral and budget as part of transaction with Bob Bassel and Russ Long (.30); email to Bob Wolford and Bob Bassel about revised sale pleadings (.30).
5/30/23	B130	KRC	.40	370.00	148.00	Review of purchase agreement and revisions by co-counsel.
5/31/23	B130	DMA	.50	595.00	297.50	Follow-up on TSA issue (.20) outline and research issue regarding the receivable issue to be looked at (.30).
5/31/23	B130	REK	2.60	475.00	1,235.00	Review proposed revisions to sale documents and status (.8); telephone conference with purchaser counsel regarding asset purchase agreement, transition services agreement, debt purchase status and related matters (.7); revise proposed asset purchase agreement and related agreements (.9); prepare email to parties regarding same and issues (.2).
5/31/23	B130	JGM	.20	550.00	110.00	Email to David Abramowitz and Rick Kruger about sale documents, APA and carve out (.20).
5/31/23	B130	JGM	.40	550.00	220.00	Participate in conference call with Bob Wolford and Rick Kruger about sale transaction issues.
			31.10		\$ 16,095.50	Sub Total

Name	Staff Level	Hours	Rate	Total
David M. Abromowitz	Partner	1.50	595.00	892.50
Richard E. Kruger	Partner	13.40	475.00	6,365.00
Judith G. Miller	Of Counsel	15.80	550.00	8,690.00
Kimberly Clayson	Of Counsel	.40	370.00	148.00
<b>TOTALS</b>		<b>31.10</b>		<b>\$ 16,095.50</b>

Client/File #110698/00001

Invoice #: 6155201

## B150 Meetings of and Communications with Creditors

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
5/04/23	B150	JGM	1.00	550.00	550.00	Conference call with Committee to address status of case, background facts and action to be taken.
5/11/23	B150	JGM	1.00	550.00	550.00	Review and respond to client with report on cash collateral hearing, status of case, government claims, action to be taken and scheduling next meeting.
5/16/23	B150	JGM	.60	550.00	330.00	Address status of refinancing transaction with Matt (chair of Committee) (.10); extensive email to Committee about cash collateral, refinancing, initial chapter 11 status conference, 341 meeting and other pending matters (.50).
5/22/23	B150	JGM	.20	550.00	110.00	Review summary analysis of testimony taken at 341 First meeting of Creditors circulated by Kim Clayson.
			2.80		\$ 1,540.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	2.80	550.00	1,540.00
<b>TOTALS</b>		<b>2.80</b>		<b>\$ 1,540.00</b>

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## B160 Fee/Employment Applications

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
5/04/23	B160	JGM	.20	550.00	110.00	Direct Lauren Sell to prepare retention application, proposed order and declaration of disinterestedness.
5/08/23	B160	LES	2.20	235.00	517.00	Draft Taft Retention Application and Order.
5/08/23	B160	JGM	2.20	550.00	1,210.00	Address and direct Lauren Sell about preparation of retention application, proposed order and affidavit of disinterestedness (multiple emails and phone call concerning same) (1.2); review and revise application and order for retention of Taft as counsel for the Committee and email to Lauren Sell about same (1.0).
5/09/23	B160	JGM	3.10	550.00	1,705.00	Address and direct Lauren Sell about retention pleadings (multiple calls) (.60); review and revise declaration of disinterestedness (1.5); review and exhibit with disclosure of connections and direct Lauren Sell about same (1.0).
5/09/23	B160	JGM	.40	550.00	220.00	Review retention pleadings for Bob Bassel and Russ Long.
5/10/23	B160	JGM	2.30	550.00	1,265.00	Review, revise and finalize retention pleadings and preparation of proposed order approving engagement (1.5); emails to internal counsel about facts and circumstances relating to disclosure of connections (multiple emails) (.60); further revision of disclosure of connections in light of disclosures during Comerica depositions (.20).
5/10/23	B160	KRC	.80	370.00	296.00	Attention to employment application and affidavit.
5/18/23	B160	JGM	.50	550.00	275.00	Direct Lauren Sell to prepare amended declaration of disinterestedness with respect to same (.20); address questions by Ronna Jackson with respect to retention application (.10); review consent by UST (.10); review entered order approving retention (.10).
5/18/23	B160	JGM	.20	550.00	110.00	Address question about engagement letter raised by Ronna Jackson (.10); confer with Ronna Jackson about same (.10).
5/18/23	B160	JGM	.20	550.00	110.00	Address filing of concurrence by the UST to the retention application (.10); address entry of order approving Taft's retention as counsel to the Committee (.10).
5/19/23	B160	LES	.90	235.00	211.50	Draft Amended Declaration of Disinterestedness.
5/19/23	B160	JGM	.20	550.00	110.00	Direct Lauren Sell to prepare Amended Declaration for Taft to disclose Detroit Pistons (.20).

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
5/22/23	B160	JGM	.60	550.00	330.00	Prepare First Amended Declaration (.50); direct Lauren Sell to file same (.10).
			13.80		\$ 6,469.50	Sub Total

Name	Staff Level	Hours	Rate	Total
Lauren E. Sell	Paralegal	3.10	235.00	728.50
Judith G. Miller	Of Counsel	9.90	550.00	5,445.00
Kimberly Clayson	Of Counsel	.80	370.00	296.00
<b>TOTALS</b>		<b>13.80</b>		<b>\$ 6,469.50</b>

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## B190 Other Contested Matters

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
5/10/23	B190	JGM	.40	550.00	220.00	Review, analyze and consider false claims/kick back investigation by government as a result of the commencement of a proceeding in the Eastern District of Michigan.
			.40		\$ 220.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	.40	550.00	220.00
<b>TOTALS</b>		<b>.40</b>		<b>\$ 220.00</b>

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B195 Non-Working Travel

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
5/11/23	B195	JGM	1.00	550.00	550.00	Travel to and from court after cash collateral hearing.
			1.00		\$ 550.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	1.00	550.00	550.00
<b>TOTALS</b>		<b>1.00</b>		<b>\$ 550.00</b>



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## B230 Financing/Cash Collections

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
5/04/23	B230	JGM	.20	550.00	110.00	Address discovery and depositions sought by Comerica.
5/05/23	B230	JGM	5.00	550.00	2,750.00	Preparation of objection to cash collateral.
5/05/23	B230	KRC	1.00	370.00	370.00	Conference with Debtor's counsel and FA about outstanding records to review for Creditors' Committee.
5/07/23	B230	JGM	3.30	550.00	1,815.00	Address scheduling of depositions with Bob Bassel (.30); address budget for debtor with Russ Long and Kim Clayson (.20); address revisions to objection to cash collateral (.30); review, revise and finalize same (2.0); transmit proposed objection to Committee to review and to approve (.30), email from Dorian Wright about meeting (.10).
5/07/23	B230	KRC	3.50	370.00	1,295.00	Review, revise and cite checked objection to order authorizing use of cash collateral.
5/08/23	B230	JGM	2.90	550.00	1,595.00	Address cash collateral issues with Bob Bassel and upcoming depositions about same (multiple emails and phone conferences) (1.2); address budget reconciliation for first 2 weeks (.30); review supplemental objection of Comerica to cash collateral (.30); review objection of McLaren Medical to cash collateral (.50); transmit objections to Committee to review (.20); address and docket entry of order approving stipulation for live hearing on entry of final order on cash collateral (.10); address status of depositions and scheduling call to address 13-week budget with Bob Bassel and Russ Long and confirmatory email about same (.30).
5/08/23	B230	KRC	.50	370.00	185.00	Attend first day hearing regarding cash collateral.
5/08/23	B230	KRC	1.00	370.00	370.00	Review first day pleadings and interim cash collateral order in preparation for objection.
5/08/23	B230	KRC	1.00	370.00	370.00	Review McLaren objection to use of cash collateral and supplemental objection by Comerica.
5/09/23	B230	JGM	2.00	550.00	1,100.00	Prepare for and participate in conference call with Bob Bassel, Russ Long, Kim Clayson and Ronna Jackson about status of case, analysis of draft 13-week budget, Comerica depositions and evidentiary hearing on cash collateral.
5/09/23	B230	JGM	.60	550.00	330.00	Advise Committee about cash collateral and budget issues (.40); follow up call with Matt (chair of Committee) about same (.20).
5/09/23	B230	JGM	.30	550.00	165.00	Address revised 13-week budget and changes from draft.

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
5/09/23	B230	JGM	.30	550.00	165.00	Address cash collateral issues and Comerica depositions with Julie Teicher, counsel for McLaren.
5/09/23	B230	JGM	.30	550.00	165.00	Review order of court on evidentiary hearing requirements on cash collateral hearing.
5/09/23	B230	JGM	.20	550.00	110.00	Review objections to discovery filed by Debtor.
5/09/23	B230	JGM	.40	550.00	220.00	Review supplemental objections to cash collateral filed by Comerica, UST and McLaren.
5/09/23	B230	JGM	1.00	550.00	550.00	Address preparation for depositions and cash collateral evidentiary hearing.
5/09/23	B230	JGM	.30	550.00	165.00	Review multiple emails to and from Bob Diehl about deposition, discovery and evidentiary hearing.
5/09/23	B230	JGM	.10	550.00	55.00	Review re-notice of depositions noticed by Comerica.
5/09/23	B230	JGM	.20	550.00	110.00	Review and address designation of exhibits and witnesses for Committee for cash collateral evidentiary hearing.
5/09/23	B230	KRC	.40	370.00	148.00	Prepared witness list for cash collateral evidentiary hearing.
5/09/23	B230	KRC	1.50	370.00	555.00	Preparation for cash collateral depositions.
5/09/23	B230	KRC	1.00	370.00	370.00	Video conference with Debtor's counsel, FA and US Trustee about 13 week cash flow analysis.
5/10/23	B230	JGM	3.70	550.00	2,035.00	Prepare for depositions of Russ Long and Jim Grossi (1.0); attend deposition of Russ Long (2.0); attend deposition of Jim Grossi (.70).
5/10/23	B230	JGM	1.20	550.00	660.00	Conference calls (multiple calls) with Committee about cash collateral issues, proposed interim extension of cash collateral to evaluate buyout of Comerica debt and options/analysis of how to proceed (1.2).
5/10/23	B230	JGM	1.00	550.00	550.00	Review and analyze 13-week budget and reconciliation of actual to budget for third week of operations.
5/10/23	B230	JGM	.60	550.00	330.00	Multiple calls with Julie Teicher, counsel for McLaren about status, and potential short term extension of cash collateral to evaluate offer to buy out Comerica debt.
5/10/23	B230	JGM	1.00	550.00	550.00	Meeting with Bob Diehl, Tamara Dolcourt, Ronna Jackson, Bob Bassel and Kim Clayson to address proposed offer by Bob Wolford's client to buy out Comerica and to fund case on short term basis to get to sale (.30); confer with Bob Wolford (multiple times) to address parameters of proposed deal (.70).
5/10/23	B230	JGM	.30	550.00	165.00	Address cash collateral issues and budget and how to proceed with evidentiary hearing with Bob Bassel.

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
5/10/23	B230	JGM	.20	550.00	110.00	Review email from email from Brian Trumbauer about status of negotiations over Comerica debt and proposed order extending use of cash collateral for one additional week.
5/10/23	B230	JGM	.20	550.00	110.00	Address status of negotiations and extension of cash collateral for an additional week with Bob Diehl, counsel for Comerica.
5/10/23	B230	JGM	.50	550.00	275.00	Prepare for cash collateral hearing.
5/10/23	B230	JGM	.50	550.00	275.00	Address proposed bridge order with Bob Bassel and reservation of right of Committee to review Bank's claim.
5/10/23	B230	KRC	1.50	370.00	555.00	Preparations for cash collateral hearing.
5/10/23	B230	KRC	2.70	370.00	999.00	Attendance at cash collateral depositions.
5/11/23	B230	JGM	.20	550.00	110.00	Review and address updated witness list filed by Debtor for evidentiary hearing.
5/11/23	B230	JGM	.50	550.00	275.00	Review and analyze updated 5-week budget in connection with bridge order extending use of cash collateral.
5/11/23	B230	JGM	.60	550.00	330.00	Review and address updated budget (.30); exchange emails with Bob Bassel about same (multiple emails) (.30).
5/11/23	B230	JGM	.30	550.00	165.00	Address amended interim cash collateral order with Bob Diehl and Bob Bassel.
5/11/23	B230	JGM	1.40	550.00	770.00	Attend hearing on entry of entry of amended interim cash collateral hearing.
5/11/23	B230	JGM	.20	550.00	110.00	Address obtaining bank documents with Bob Diehl and Brian Trumbauer.
5/11/23	B230	JGM	.20	550.00	110.00	Email to Bob Wolford to address next steps with respect to proposed refinancing of Comerica debt.
5/11/23	B230	JGM	.50	550.00	275.00	Address and consider proposed terms of refinancing with Auxo and moving case forward.
5/11/23	B230	KRC	2.40	370.00	888.00	Prepare for hearing on cash collateral and review and negotiate terms of bridge budget and terms of extended interim order.
5/11/23	B230	KRC	1.40	370.00	518.00	Attend hearing on cash collateral.
5/12/23	B230	JGM	.50	550.00	275.00	Call with Bob Wolford about proposed refinancing and sale transaction and how to proceed.
5/12/23	B230	JGM	.20	550.00	110.00	Address information needed by Bob Wolford to validate Comerica's liens and proposed budget.
5/12/23	B230	JGM	.50	550.00	275.00	Address and consider parameters of refinancing and sale transaction in light of pending government claims and how to proceed.
5/15/23	B230	JGM	.20	550.00	110.00	Address validity, priority and amount of Comerica's liens and claims.
5/15/23	B230	JGM	.60	550.00	330.00	Exchange information with Bob Bassel about new weekly budget and another bridge order (multiple exchanges) (.30); follow up discussion with Bob Bassel about new hearing date and potential status conference on issues (.30).

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
5/16/23	B230	JGM	1.70	550.00	935.00	Multiple emails and text messages with Bob Bassel about bridge order, hearing and new budget (1.0); multiple emails from Brian Trumbauer about extension of cash collateral and bridge order (.30); multiple emails from Julie Teicher about same (.20); multiple emails from Ronna Jackson about same (.20).
5/16/23	B230	JGM	.90	550.00	495.00	Review proposed new budget (.40); email to Bob Bassel and Russ Long about same (.20); confer with Russ Long about budget (multiple calls) (.30).
5/16/23	B230	JGM	.60	550.00	330.00	Advice to Bob Wolford about status of refinancing transaction and impact on hearing dates (.20); communications with Bob Bassel about same (multiple exchanges) (.40).
5/16/23	B230	JGM	.90	550.00	495.00	Conference call with Bob Bassel, Russ Long and Julie Teicher about budget and hearing (.30); email approving budget and pleadings to Bob Bassel (.10), address email from Bob Bassel about proposed modifications to second order extending use of cash collateral by court (.20); address same with Bob Bassel (.10); review emails from other counsel regarding same (.10); advise Bob Bassel of consent of Committee to revised order (.10).
5/18/23	B230	JGM	.50	550.00	275.00	Conference call with Bob Wolford and Kim Clayson about status of refinancing transaction, terms and conditions associated therewith and sale documents.
5/21/23	B230	JGM	1.20	550.00	660.00	Address and consider issues attendant to Comerica's claim, potential causes of action and proposed release requested in preparation for call with Bob Wolford and Bob Diehl.
5/22/23	B230	JGM	.40	550.00	220.00	Conference call with Bob Wolford and Bob Diehl about waiver of claims and potential causes of action against Comerica.
5/22/23	B230	JGM	.40	550.00	220.00	Review and analyze email from Eric Novetsky about review of Comerica loan documents in preparation for call with Bob Wolford and Bob Diehl as relates to waiver of claims against Comerica.
5/22/23	B230	JGM	.40	550.00	220.00	Address and consider remaining issues with respect to waiver of claims against Comerica.

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
5/22/23	B230	JGM	1.20	550.00	660.00	Address need for emergency Committee call with Matt George, Committee Chair, to address Comerica waiver request (.20); email to Committee to address requested waiver and background attendant to it in preparation for upcoming meeting (.50); participate in meeting of Committee to address requested waiver, proposed sale and review of sale pleadings/documents, 341 meeting and initial chapter 11 status conference (.50).
5/22/23	B230	JGM	.20	550.00	110.00	Address sale pleadings/documents, updated budget and consent of Committee to waive claims against Comerica with Bob Wolford.
5/22/23	B230	JGM	.20	550.00	110.00	Address updated budget with Russ Long and timing associated therewith.
5/23/23	B230	JGM	1.00	550.00	550.00	Review third interim order extending cash collateral and advise Brian Trumbauer about same (.20); review new 7-week budget for third interim cash collateral (.40); advise to Russ Long and Bob Bassel about same (.10); email from Bob Bassel about budget issues (.10); review and address stipulation for entry of third interim cash collateral order (.10)advise Bob Bassel of approval of budget (.10)
5/23/23	B230	JGM	.30	550.00	165.00	Transmit new 7-week budget to Committee for review and approval (.10); address same with Matt George (.10); email from Dorian Wright about same (.10).
5/24/23	B230	JGM	.10	550.00	55.00	Email to client about entry of third interim cash collateral order.
5/24/23	B230	JGM	.50	550.00	275.00	Address long term budget for final cash collateral order with Bob Bassel and proposed carve out (.20); address budget with Russ Long (.10); address proposed carve out with Ronna Jackson and position of UST (.20).
5/30/23	B230	JGM	.20	550.00	110.00	Review proposed 4th Interim Cash Collateral Order and stipulation for entry of same.
5/30/23	B230	JGM	.50	550.00	275.00	Email to Brian Trumbauer about pleadings to extend cash collateral on an interim basis (.10); emails with Russ Long and Bob Bassel about new budget to accompany interim order (.20); address email from Russ Long about new 7-week budget (.10); address email from Julie Teicher about status of cash collateral (.10).
5/30/23	B230	JGM	.20	550.00	110.00	Email to Committee to address 4th extension of cash collateral on interim basis.
5/30/23	B230	KRC	.40	370.00	148.00	Reviewed cash collateral budget (.20); corresponded with counsel and financial advisor about proposed draft budget (.20).

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
5/31/23	B230	JGM	1.20	550.00	660.00	Emails to and from Bob Bassel and Russ Long about updated budget for 4th interim cash collateral order (.20); address emails from Julie Teicher about budget (.10); address email from Alex Calderone about budget (.10); review and respond to email from Ronna Jackson about cash collateral order, professional fees and carve out (.10); address cash collateral and budget issues with Bob Bassel and need to schedule a call with Russ Long and him (.30); conference call with Bob Bassel, Russ Long and Kim Clayson about budget and waiver issues (.40).
5/31/23	B230	JGM	.70	550.00	385.00	Address interim budget, 4th interim order and action to be taken (.20); address and analyze proposed 7-week budget for final cash collateral order and identify issues (.50).
5/31/23	B230	JGM	.20	550.00	110.00	Review and revise proposed final cash collateral order.
5/31/23	B230	KRC	.80	370.00	296.00	Review of updated cash collateral budget (.40); pleadings and communications with Committee about approval of the same (.40).
5/31/23	B230	KRC	.50	370.00	185.00	Telephone conference with Debtor's counsel and financial advisor about post-Auxo cash collateral budget.
			65.30		\$ 32,387.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	45.70	550.00	25,135.00
Kimberly Clayson	Of Counsel	19.60	370.00	7,252.00
<b>TOTALS</b>		<b>65.30</b>		<b>\$ 32,387.00</b>

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Invoice #: 6155201

## B 310 Claims Administration and Objections

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
5/05/23	B310	JGM	.30	550.00	165.00	Address newly filed proof of claim by the IRS and emails in connection therewith.
			.30		\$ 165.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	.30	550.00	165.00
<b>TOTALS</b>		<b>.30</b>		<b>\$ 165.00</b>

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**COSTS ADVANCED****TITLE LIEN SEARCH FEES**

Date	Description	Amount
4/19/23	STATE OF MICHIGAN, UCC -11- SEARCH	122.00
4/19/23	STATE OF MICHIGAN, UCC-11 SEARCH	6.00
4/19/23	Search, STATE OF MICHIGAN, UCC-11 SEARCH	12.00
	Sub-Total of Expenses:	\$ 140.00

**COPYING**

Date	Description	Amount
5/11/23	Copying/printing	31.80
	Sub-Total of Expenses:	\$ 31.80

**TOTAL COSTS ADVANCED** **\$ 171.80**



Client/File #110698/00001

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**SUMMARY OF PROFESSIONAL SERVICES**

<b>Name</b>	<b>Staff Level</b>	<b>Hours</b>	<b>Rate</b>	<b>Total</b>
David M. Abromowitz	Partner	1.50	595.00	892.50
Eric D. Novetsky	Partner	5.80	450.00	2,610.00
Emily M. Mayer	Partner	7.00	375.00	2,625.00
John P. Decker	Partner	.30	600.00	180.00
Richard E. Kruger	Partner	13.40	475.00	6,365.00
Lauren E. Sell	Paralegal	4.10	235.00	963.50
Judith G. Miller	Of Counsel	92.90	550.00	51,095.00
Kimberly Clayson	Of Counsel	35.20	370.00	13,024.00
<b>TOTALS</b>		<b>160.20</b>		<b>\$ 77,755.00</b>

<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$ 77,755.00</b>
<b>TOTAL COSTS ADVANCED</b>	<b>\$ 171.80</b>
<b>TOTAL THIS INVOICE</b>	<b>\$ 77,926.80</b>



Taft Stettinius & Hollister LLP  
27777 Franklin Road, Suite 2500 / Southfield, MI 48034-8214  
Tel: 248.351.3000 / Fax: 248.351.3082  
www.taftlaw.com  
FEIN#: 31-0541755

October 11, 2023  
Invoice # 6155202

The Official Committee of  
Unsecured Creditors  
ATTN: Matthew George  
Gemini Lab Group, LLC  
8470 S. Shore Drive  
Clarkston, MI 48348

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## INVOICE SUMMARY

Client/File #110698/00001 JGM

For professional services rendered and costs advanced through June 30, 2023:

**RE: Ark Laboratory Creditor Committee**

Professional Services	\$ 38,490.50
Costs Advanced	<u>          \$ .00</u>
TOTAL THIS INVOICE	\$ 38,490.50

Client/File #110698/00001

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**PROFESSIONAL SERVICES RENDERED**

## B110 Case Administration

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
6/06/23	B110	JGM	.10	550.00	55.00	Direct Kim Clayson to address status of motion to compel assumptions/rejection of executory contract.
6/07/23	B110	KRC	.20	370.00	74.00	Follow up on motion to assume/reject and deadline extension.
6/16/23	B110	JGM	.50	550.00	275.00	Address and consider status of case and action to be taken.
6/16/23	B110	KRC	.50	370.00	185.00	Address Committee strategy for sale and investigation.
6/22/23	B110	KRC	.40	370.00	148.00	Telephone conference with Russ Long about status of weekly financials and admin fee account.
			1.70		\$ 737.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	.60	550.00	330.00
Kimberly Clayson	Of Counsel	1.10	370.00	407.00
<b>TOTALS</b>		<b>1.70</b>		<b>\$ 737.00</b>

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## B120 Asset Analysis and Recovery

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
6/15/23	B120	PED	1.00	850.00	850.00	Address DOJ claims.
6/15/23	B120	JGM	1.00	550.00	550.00	Address and consider options in connection with negotiating a resolution with the government to facilitate a consensual liquidating plan.
6/15/23	B120	JGM	.20	550.00	110.00	Address and consider status of analysis of D&O insurance policy.
6/15/23	B120	KRC	1.10	370.00	407.00	Address and consider qui tam claims and impact on estate.
6/16/23	B120	PED	.90	850.00	765.00	Address and consider strategy for objecting to DOJ claims.
6/19/23	B120	PED	.50	850.00	425.00	Review sealed Qui Tam document
6/20/23	B120	PED	1.00	850.00	850.00	Further consideration of qui tam claims.
6/20/23	B120	JRMX	.20	750.00	150.00	Address strategy for D&O claims
6/20/23	B120	JGM	.80	550.00	440.00	Address and consider limitations under D&O insurance policy and options on how to proceed (.40); address qui tam action and how to address as part of liquidating plan (.40).
6/21/23	B120	JGM	1.00	550.00	550.00	Address and consider issues related to government qui tam claim and analysis of setoff/recoupment and priority issues.
6/30/23	B120	KRC	1.50	370.00	555.00	Reviewed and analyzed Gardens Hospital opinion regarding recoupment versus setoff (1.00), email correspondence to Debtor's counsel about status of stock redemption documents and regarding concern about potential misuse of recoupment versus setoff in government qui tam claims (.50).
			9.20		\$ 5,652.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Peter E. Deegan	Partner	3.40	850.00	2,890.00
John R. McDonald	Partner	.20	750.00	150.00
Judith G. Miller	Of Counsel	3.00	550.00	1,650.00
Kimberly Clayson	Of Counsel	2.60	370.00	962.00
<b>TOTALS</b>		<b>9.20</b>		<b>\$ 5,652.00</b>

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## B130 Asset Disposition

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
6/01/23	B130	REK	1.10	475.00	522.50	Review updated information and issues for asset sale, new licensing and related matters.
6/02/23	B130	DMA	1.00	595.00	595.00	Receive and review Management and Transition Services Agreement to review in relation to pending asset sale.
6/02/23	B130	REK	1.80	475.00	855.00	Review revised sale documents and pleadings (.7); review and revise comments on asset purchase agreement (.4); review cash collateral and related pleadings to match sale pleadings and issues (.7).
6/05/23	B130	DMA	1.30	595.00	773.50	Receive and review Management and Transition Services Agreement (1.0); follow-up with Attorney Clayson and begin to review document (.30).
6/05/23	B130	KRC	.30	370.00	111.00	Telephone conference with D. Abromowitz to discuss issues in post-sale management agreement of lab operation.
6/06/23	B130	DMA	1.40	595.00	833.00	Work on revisions to the MSA (1.00); make changes and forward to Attorney Miller (.20); call Attorney Miller regarding comments and additional changes necessary for the document (.20).
6/06/23	B130	JGM	.20	550.00	110.00	Address status of sale pleadings with Bob Wolford (.20).
6/06/23	B130	JGM	.60	550.00	330.00	Address status of review of management services agreement (.10); address management services agreement with David Abromowitz and Bob Bassel (.50).
6/06/23	B130	JGM	.50	550.00	275.00	Review and address management services agreement.
6/07/23	B130	DMA	1.00	595.00	595.00	Review MSA Agreement forwarded new changes and revisions to Attorney Miller for her review.
6/07/23	B130	JGM	1.60	550.00	880.00	Conference call with Ronna Jackson and Bob Bassel about sale transaction and final cash collateral order and concerns/issues of the UST (1.0); call with Bob Bassel and Bob Wolford about same (.50); follow up call with Bob Bassel about next steps (.10).
6/07/23	B130	JGM	.20	550.00	110.00	Review revised management transition services agreement (.10), transmit to Bob Wolford (.10).
6/09/23	B130	JGM	.10	550.00	55.00	Review and respond to email from Neil Williams about Transition Management Services Agreement.
6/12/23	B130	DMA	.50	595.00	297.50	Correspondence on Management Services Agreement and revisions to same (.30); receive comments from opposing counsel and from Judy Miller (.20).

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
6/12/23	B130	JGM	.30	550.00	165.00	Address status with Bob Bassel (.10); follow up email to Bob Wolford about status of sale pleadings/documents (.10); follow up emails from Bob Bassel and Bob Wolford (.10).
6/13/23	B130	REK	.80	475.00	380.00	Review revised asset purchase agreement and pending sale issues.
6/13/23	B130	JGM	.20	550.00	110.00	Review and respond to email from Bob Bassel about revised APA.
6/14/23	B130	JGM	5.00	550.00	2,750.00	Review revised sale pleadings and provide comments to counsel about same.
6/14/23	B130	JGM	.20	550.00	110.00	Address revised APA with Rick Kruger.
6/14/23	B130	JGM	.50	550.00	275.00	Calls with Jacob Carlson (multiple calls) about revised sale pleadings.
6/14/23	B130	JGM	.20	550.00	110.00	Email to Creditors' Committee about revised sale pleadings.
6/14/23	B130	KRC	1.00	370.00	370.00	Review of asset purchase agreement revisions, cash collateral status and support documents.
6/15/23	B130	JGM	.50	550.00	275.00	Review and revise assumption notice (.40); provide comments to counsel (.10).
6/15/23	B130	JGM	.30	550.00	165.00	Address status of sale pleadings with Bob Bassel (.20); address sale order and missing documents with Bob Wolford (.10).
6/15/23	B130	KRC	.60	370.00	222.00	Review of sale procedures motion and correspondence regarding the same.
6/16/23	B130	REK	.90	475.00	427.50	Review sale pleadings and agreements status; outline issues for bidding procedures and related matters.
6/16/23	B130	JGM	.70	550.00	385.00	Email to Bob Bassel and Bob Wolford about modification of documents/pleadings to include retention and access to documents provision (.20); email from Bob Bassel about same (.10); follow up call with Bob Wolford about same (.10); follow up call with Bob Bassel about sale pleadings (.30).
6/20/23	B130	REK	1.10	475.00	522.50	Review revised sale pleadings and issues; review UST comments and issues on same; review open matters.
6/20/23	B130	REK	.70	475.00	332.50	Review revisions and issues regarding UST sale pleading issues with UST and purchaser counsel.
6/20/23	B130	JGM	.50	550.00	275.00	Review email and proposed revisions to sale pleadings transmitted by Ronna Jackson.
6/20/23	B130	JGM	1.50	550.00	825.00	Email to Ronna Jackson, Bob Bassel and Bob Wolford about proposed changes to sale order (.30); review and respond to multiple emails from parties on how to proceed to address proposed changes (.30); call with Bob Bassel and Bob Wolford to address and consider position of UST on sale order (.40); conference call with Bob Bassel, Bob Wolford, Jacob Carlton, Rick Kruger and Ronna Jackson about sale order issues (.50).

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Invoice #: 6155202

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
6/21/23	B130	JGM	1.20	550.00	660.00	Review and revise proposed sale order (1.0); advise and address changes with Jacob Carlton (.20).
6/21/23	B130	JGM	.20	550.00	110.00	Advice from and to Bob Bassel about expedited hearing on bidding procedures and advise Rick Kruger about same.
6/22/23	B130	JGM	.40	550.00	220.00	Review email and proposed ex parte motion and order seeking expedited hearing on bidding procedures motion and advise Bob Bassel about same(.20); review and respond to email and changes to sale order from Ronna Jackson (.20).
6/22/23	B130	JGM	.20	550.00	110.00	Email from Bob Bassel about extended date to respond to motion to compel assumption or rejection of Orchard Software executory contract and docket new response date.
6/22/23	B130	JGM	.60	550.00	330.00	Review email and cover sheet for sale motion transmitted by Bob Bassel (.20); email to Bob Bassel about same (.10); review revised ex parte motion and order for expedited hearing on bidding procedures and provide comments to Bob Bassel (.20); address status of filing sale pleadings with Bob Bassel (.10).
6/23/23	B130	JGM	.20	550.00	110.00	Review order granting expedited hearing on bidding procedures motion (.10); docket same (.10).
6/24/23	B130	JGM	.50	550.00	275.00	Advise Committee about filing of sale pleadings and scheduling of hearing on bidding procedures motion.
6/26/23	B130	JGM	.70	550.00	385.00	Review and respond to email from Julie Teicher about sale issues (.20); follow up call with Julie Teicher about same (.30); review emails from Bob Bassel about issues raised by Julie (.20).
6/27/23	B130	JGM	.30	550.00	165.00	Address various sale and other pending matters with Bob Bassel.
6/27/23	B130	JGM	.30	550.00	165.00	Address status, action to be taken with sale and other pending issues with Rick Kruger.
6/28/23	B130	JGM	.40	550.00	220.00	Review and respond to emails from Bob Bassel about notice and sale issues and scheduling a call to address same (.30); conference call with Bob Bassel, Bob Wolford and Kim Clayson about sale notice, assumption and assignment issues (.40).
6/28/23	B130	JGM	.40	550.00	220.00	Address and direct Kim Clayson about notice, assignment, assumption, cure and rejection issues and how to address with Bob Bassel in preparation for bidding procedures hearing.
6/28/23	B130	KRC	1.00	370.00	370.00	Call with Debtor's counsel about executory contracts and bid procedures order (.5). Email to Bob Bassel regarding revisions to proposed bid procedures order and addressing issues on executory contracts (.5).

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
6/29/23	B130	REK	1.20	475.00	570.00	Tend to sale and bidding procedures order revisions (.4); prepare for and attend hearing on same (.8).
6/29/23	B130	JGM	1.00	550.00	550.00	Review email from Bob Bassel about revised bidding procedure order and action to be taken at hearing (.20); review revised bidding procedures order (.20) address revised bidding procedures with Bob Bassel and Kim Clayson (.30); address revised bidding procedures with Kim Clayson and Ronna Jackson (.20); review and respond to emails from Ronna Jackson and Bob Bassel approving Committee's changes to order (.10).
6/29/23	B130	JGM	.40	550.00	220.00	Review revised bidding procedures and changes to pleadings as a result of deleting provisions related to assumption and assignment of executory contracts and unexpired leases.
6/29/23	B130	JGM	.30	550.00	165.00	Call with Matt George and Kim Clayson about proposed changes to bidding procedures order, impact and effect of changes and how to proceed.
6/29/23	B130	JGM	.20	550.00	110.00	Address and direct Kim Clayson how to proceed and to address issues related to bidding procedures and changes to sale.
6/29/23	B130	KRC	1.80	370.00	666.00	Negotiated revised bid procedures order and update to Committee.
6/29/23	B130	KRC	1.00	370.00	370.00	Appeared for and attended bid procedures hearing, reviewed and approved bid procedures order for entry.
6/30/23	B130	KRC	.30	370.00	111.00	Reviewed Debtor's revisions to bid procedures document for approval prior to Debtor's service on matrix.
			39.20		\$ 20,144.00	Sub Total

Name	Staff Level	Hours	Rate	Total
David M. Abromowitz	Partner	5.20	595.00	3,094.00
Richard E. Kruger	Partner	7.60	475.00	3,610.00
Judith G. Miller	Of Counsel	20.40	550.00	11,220.00
Kimberly Clayson	Of Counsel	6.00	370.00	2,220.00
<b>TOTALS</b>		<b>39.20</b>		<b>\$ 20,144.00</b>



Client/File #110698/00001

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## B150 Meetings of and Communications with Creditors

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
6/06/23	B150	JGM	.50	550.00	275.00	Attend Creditors' Committee meeting to address cash collateral and sale issues.
6/09/23	B150	JGM	.80	550.00	440.00	Attend Creditors' Committee meeting to address final cash collateral hearing and sale procedures and motion (.40); email to Committee to address same and bar date to file claims (.40).
			1.30		\$ 715.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	1.30	550.00	715.00
<b>TOTALS</b>		<b>1.30</b>		<b>\$ 715.00</b>

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Invoice #: 6155202

B160 Fee/Employment Applications

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
6/06/23	B160	LES	.50	235.00	117.50	Draft supplemental declaration.
			.50		\$ 117.50	Sub Total

Name	Staff Level	Hours	Rate	Total
Lauren E. Sell	Paralegal	.50	235.00	117.50
<b>TOTALS</b>		<b>.50</b>		<b>\$ 117.50</b>

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## B185 Assumption/Rejection of Leases and Contracts

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
6/07/23	B185	JGM	.40	550.00	220.00	Emails to and from Bob Bassel and Jacob Carlson about pending motion by Orchard Software to compel assumption/rejection and action to be taken thereon (.30); advice from Bob Bassel about same and action to be taken (.10).
6/21/23	B185	KRC	.20	370.00	74.00	Follow up email to Bob Bassel about status of deadline to respond to motion to compel assumption or rejection of lease.
			.60		\$ 294.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	.40	550.00	220.00
Kimberly Clayson	Of Counsel	.20	370.00	74.00
<b>TOTALS</b>		<b>.60</b>		<b>\$ 294.00</b>

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## B230 Financing/Cash Collections

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
6/01/23	B230	JGM	4.30	550.00	2,365.00	Review and address revised 4th interim cash collateral order (.10); review and address joinder and release of claims by debtor and Grossi (.20); review and revise draft final cash collateral stipulation and order (4.0).
6/01/23	B230	JGM	.20	550.00	110.00	Address revised 4th interim cash collateral order, stipulation and joinder.
6/01/23	B230	JGM	.90	550.00	495.00	Review emails from counsel for debtor, creditors, bank and UST as relates to 4th interim cash collateral order and proposed release (multiple emails (.40); address same with Bob Bassel (multiple calls) (.40); address final cash collateral order with Bob Woford (.10).
6/01/23	B230	JGM	.20	550.00	110.00	Address proposed revisions relating to carve out and payment of administrative claims under final cash collateral order with Rick Kruger.
6/02/23	B230	JGM	.50	550.00	275.00	Address status of final cash collateral order and direct Kim Clayson regarding action to be taken thereon (.30); email to Rick Kruger about same (.20).
6/04/23	B230	JGM	.20	550.00	110.00	Email to Kim Clayson and Rick Kruger about final cash collateral order and other related matters.
6/04/23	B230	JGM	.30	550.00	165.00	Email to Russ Long and Bob Bassel about revised budget and cash collateral issues (.20); review email to Bob Bassel about revised cash collateral order (.10).
6/05/23	B230	JGM	.50	550.00	275.00	Address cash collateral order with Bob Bassel (multiple calls) (.40); address revised budget with Russ Long (.10).
6/05/23	B230	JGM	2.50	550.00	1,375.00	Review, revise and finalize proposed final cash collateral order.
6/05/23	B230	JGM	.40	550.00	220.00	Transmit revised final cash collateral order to Bob Bassel (.20); transmit revised cash collateral order to Bob Woford (.20).
6/05/23	B230	JGM	.70	550.00	385.00	Address scheduling a Committee call and status of cash collateral with Matt George (.20); review and respond to email from Committee members about same (.10); email to Committee about revised draft final cash collateral order and budget (.30); review emails from Committee members and schedule call (.10).
6/05/23	B230	KRC	3.30	370.00	1,221.00	Attention to cash collateral edits and related issues (2.5). Review of budget (.30). Emails with Debtor's counsel about the same (.50).

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
6/06/23	B230	JGM	.90	550.00	495.00	Address status of cash collateral and new financing order with Bob Wolford (.20); address same with Bob Bassel and advising Court about need for status conference instead of evidentiary hearing and reaching out to Ronna Jackson to address status (.20); email from Bob Bassel about June 8th hearing (.10); address email from Bob Bassel about June 8th hearing (.10); email to Bob Bassel and Bob Wolford about revised budget, cash collateral and sale issues (.30).
6/08/23	B230	JGM	.90	550.00	495.00	Address status of final cash collateral order and sale with Bob Bassel (.20); email to Ronna Jackson about revised cash collateral order(.20); email from Tamar Dolcourt about stipulation and order (.10); address cash collateral order with Julie Teicher (.10); review email from Julie Teicher about cash collateral order and budget (.10); call with Bob Bassel and Bob Wolford about cash collateral order and budget (.20).
6/08/23	B230	JGM	.20	550.00	110.00	Review email from Ronna Jackson with revised final cash collateral order and review proposed changes thereto (.10), review revised budget circulated by Bob Bassel (.10).
6/08/23	B230	JGM	1.40	550.00	770.00	Attend status conference/hearing on cash collateral with Court and adjourned hearing on same.
6/08/23	B230	JGM	1.60	550.00	880.00	Review, revise and circulate revised final cash collateral order (multiple times) (1.3); review revised budget (.30).
6/08/23	B230	JGM	.40	550.00	220.00	Transmit revised final cash collateral order and budget to Committee for review and approval (.10); address order and budget with Matt George (.20); emails from Matt George and Dorian Wright approving same (.10).
6/22/23	B230	JGM	.20	550.00	110.00	Address budget, reconciliation and establishing DIP account for carve out with Russ Long.
6/23/23	B230	JGM	.10	550.00	55.00	Review email to Russ Long about status of opening up DIP account for carve out and weekly financials.
6/26/23	B230	JGM	.20	550.00	110.00	Address and respond to email from Russ Long about weekly reconciliation and opening up of DIP account for professional carve out.
6/27/23	B230	JGM	.20	550.00	110.00	Review and respond to emails from Russ Long about opening up of DIP professional carve out account, funding of same and reconciliation.
			20.10		\$ 10,461.00	Sub Total

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Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	16.80	550.00	9,240.00
Kimberly Clayson	Of Counsel	3.30	370.00	1,221.00
<b>TOTALS</b>		<b>20.10</b>		<b>\$ 10,461.00</b>

Client/File #110698/00001

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## B310 Claims Administration and Objections

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
6/21/23	B310	KRC	1.00	370.00	370.00	Analysis of government qui tam claims - review of article and other issues (.6). Call with Peter Deegan and Judy Miller about the government claims strategy (.4).
			1.00		\$ 370.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Kimberly Clayson	Of Counsel	1.00	370.00	370.00
<b>TOTALS</b>		<b>1.00</b>		<b>\$ 370.00</b>

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**SUMMARY OF PROFESSIONAL SERVICES**

<b>Name</b>	<b>Staff Level</b>	<b>Hours</b>	<b>Rate</b>	<b>Total</b>
David M. Abromowitz	Partner	5.20	595.00	3,094.00
Peter E. Deegan	Partner	3.40	850.00	2,890.00
Richard E. Kruger	Partner	7.60	475.00	3,610.00
John R. McDonald	Partner	.20	750.00	150.00
Lauren E. Sell	Paralegal	.50	235.00	117.50
Judith G. Miller	Of Counsel	42.50	550.00	23,375.00
Kimberly Clayson	Of Counsel	14.20	370.00	5,254.00
<b>TOTALS</b>		<b>73.60</b>		<b>\$ 38,490.50</b>

**TOTAL PROFESSIONAL SERVICES** **\$ 38,490.50**

**TOTAL THIS INVOICE** **\$ 38,490.50**





Taft Stettinius & Hollister LLP  
27777 Franklin Road, Suite 2500 / Southfield, MI 48034-8214  
Tel: 248.351.3000 / Fax: 248.351.3082  
www.taftlaw.com  
FEIN#: 31-0541755

October 11, 2023  
Invoice # 6155205

The Official Committee of  
Unsecured Creditors  
ATTN: Matthew George  
Gemini Lab Group, LLC  
8470 S. Shore Drive  
Clarkston, MI 48348

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## INVOICE SUMMARY

Client/File #110698/00001 JGM

For professional services rendered and costs advanced through July 31, 2023:

**RE: Ark Laboratory Creditor Committee**

Professional Services	\$ 27,452.50
Costs Advanced	<u>          \$.00</u>
TOTAL THIS INVOICE	\$ 27,452.50

Client/File #110698/00001

Invoice #: 6155205

**PROFESSIONAL SERVICES RENDERED**

## B110 Case Administration

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
7/10/23	B110	KRC	.10	370.00	37.00	Follow up regarding week-end cash flow report.
7/10/23	B110	KRC	.20	370.00	74.00	Follow up on week over week budget report (.10). Review of bid procedures order regarding executory contracts schedule (.10).
7/11/23	B110	JGM	1.40	550.00	770.00	Address and consider proposed stipulation and order extending bar date to file dischargeability action by government (.50); address and consider same and action to be taken (.50); address same with Bob Bassel (.40).
7/11/23	B110	KRC	.60	370.00	222.00	Review of stipulation to extend USDOJ deadline to object to discharge under 523 (.20), reviewed analysis of effect of liquidation on discharge of chapter 11 claims (.30), emailed Committee advising on request for extension to obtain approval to the extension (.10).
7/12/23	B110	KRC	.40	370.00	148.00	Reviewed week-end budget 6/30 and 7/7 and emailed notes to Committee regarding the same.
7/13/23	B110	JGM	.10	550.00	55.00	Address docketing of statute of limitations date for challenging redemption.
7/13/23	B110	JGM	.20	550.00	110.00	Address various issues regarding administration of estate.
7/17/23	B110	JGM	.80	550.00	440.00	Review and revise stipulation and order to extend date for USDOJ to file dischargeability action (.40); transmits same to Bob Bassel along with agenda of issues for upcoming call (.20); further revisions of pleadings and transmittal to Bob Bassel (.20).
7/17/23	B110	JGM	.30	550.00	165.00	Review and respond to emails from Mary Schmergel about proposed stipulation and order (.20); review email from Kevin Erskine about same (.10).
7/17/23	B110	JGM	.50	550.00	275.00	Conference call with Bob Bassel and Kim Clayson about proposed stipulation and order to extend dischargeability bar date, status of sale, assumption and assignment of executory contracts and budget issues.
7/17/23	B110	JGM	.30	550.00	165.00	Email to Committee about status of case and proposed action to be taken to extend date for government to file dischargeability action.

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
7/17/23	B110	KRC	.70	370.00	259.00	Reviewed membership documents and resolution concerning redemption (.50), follow up to Debtor's counsel for remaining documents (.20).
7/17/23	B110	KRC	.60	370.00	222.00	Call with Debtor's counsel regarding current budget, 523 claims by USDOJ and sale issues.
7/18/23	B110	JGM	.10	550.00	55.00	Email from Ronna Jackson approving stipulation and order on extending bar date of government to file dischargeability action.
7/18/23	B110	KRC	.30	370.00	111.00	Follow up correspondence to Debtor's counsel on outstanding requested documents.
7/19/23	B110	JGM	.10	550.00	55.00	Address entry of order extending date for government to file dischargeability action and docket same.
7/20/23	B110	JGM	.30	550.00	165.00	Emails to and from Bob Bassel and Russ Long about status of employment retention credit (.20); email from Bob Bassel about CID documents being requested by government (.10).
7/22/23	B110	JGM	.20	550.00	110.00	Confer with Bob Bassel about A/R collection, sale hearing and securing redemption documents.
7/24/23	B110	KRC	1.50	370.00	555.00	Attention to HIPAA compliance questions.
7/25/23	B110	JGM	.10	550.00	55.00	Review and docket notice of hearing.
7/26/23	B110	DMA	.50	595.00	297.50	Address and consider HIPAA violations in bankruptcy matter.
7/26/23	B110	JGM	.30	550.00	165.00	Address status of various healthcare issues and how to proceed.
7/26/23	B110	JGM	.20	550.00	110.00	Address various healthcare issues with Bob Bassel.
7/26/23	B110	JGM	.30	550.00	165.00	Address various healthcare issues with David Abromowitz, healthcare specialist.
7/26/23	B110	JGM	.20	550.00	110.00	Review and consider email from Bob Bassel about healthcare and disclosure issues.
7/26/23	B110	KRC	.40	370.00	148.00	Review of and analysis regarding HIPAA protections.
7/28/23	B110	JGM	.10	550.00	55.00	Address entry of order extending time to objection to sale and docket same.
7/31/23	B110	KRC	.50	370.00	185.00	Meeting with Committee regarding status of sale.
			11.30		\$ 5,283.50	Sub Total

Name	Staff Level	Hours	Rate	Total
David M. Abromowitz	Partner	.50	595.00	297.50
Judith G. Miller	Of Counsel	5.50	550.00	3,025.00
Kimberly Clayson	Of Counsel	5.30	370.00	1,961.00
<b>TOTALS</b>		<b>11.30</b>		<b>\$ 5,283.50</b>

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Invoice #: 6155205

## B120 Asset Analysis and Recovery

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
7/06/23	B120	JGM	.20	550.00	110.00	Exchange emails with Bob Bassel about status of transmittal of redemption documents.
7/06/23	B120	KRC	.10	370.00	37.00	Email follow up to Debtor's counsel about status of redemption documents.
7/07/23	B120	JGM	.20	550.00	110.00	Address email from Bob Bassel about redemption documents requested.
7/17/23	B120	JGM	.30	550.00	165.00	Address and direct Kim Clayson how to proceed with review and production of redemption documents and docketing of applicable statute of limitations (multiple calls).
7/17/23	B120	JGM	.20	550.00	110.00	Review emails to and from Bob Bassel about redemption documents (.10); review email to Tamar Dolcourt about obtaining Peninsula documents (.10).
7/18/23	B120	JGM	.60	550.00	330.00	Review, address and analyze redemption documents produced, additional documents needed and how to proceed (.50); direct Kim Clayson about same (.10).
7/23/23	B120	JGM	.30	550.00	165.00	Review emails from and to Bob Bassel about obtaining redemption documents.
7/23/23	B120	KRC	.20	370.00	74.00	Attention to MIRA document and signature pages to verify receipt of documents (.10), email to Debtor's counsel about issues with MIRA provided (.10).
7/23/23	B120	KRC	.50	370.00	185.00	Address and consider potential claims to be asserted against prior members.
7/24/23	B120	JGM	.50	550.00	275.00	Address review of redemption agreement, action to be taken thereon and additional documents needed.
7/24/23	B120	KRC	.50	370.00	185.00	Review Membership Interest Redemption Agreement.
7/24/23	B120	MMD	.20	550.00	110.00	Review and reply to email correspondence from Kim Ross Clayson regarding Ark Laboratory redemption transaction and documents.
7/24/23	B120	MMD	3.60	550.00	1,980.00	Review and analyze Member Interest Redemption Agreement, Seller Notes Issued by Ark Laboratory, Assignment and Assumption Agreement, Equipment Bill of Sale, Joint Consent Resolutions, attorney opinion letters and Ark Laboratory Operating Agreement.
7/24/23	B120	MMD	.40	550.00	220.00	Review Michigan Limited Liability Act concerning unlawful distributions by Managers and Members and potential Manager and Member liability for same.
7/25/23	B120	MMD	4.80	550.00	2,640.00	Draft memorandum regarding summary of redemption transaction, potential non-bankruptcy claims for unsecured creditors and document request list.

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Invoice #: 6155205

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
7/26/23	B120	MMD	.30	550.00	165.00	Further review of timing of payment on Ark redemption notes.
7/26/23	B120	MMD	1.50	550.00	825.00	Complete memorandum regarding summary of redemption transaction, potential unsecured creditor claims and document request list, and email to them regarding memorandum.
			14.40		\$ 7,686.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	2.30	550.00	1,265.00
Kimberly Clayson	Of Counsel	1.30	370.00	481.00
Marguerite M. Donahue	Of Counsel	10.80	550.00	5,940.00
<b>TOTALS</b>		<b>14.40</b>		<b>\$ 7,686.00</b>

Client/File #110698/00001

Invoice #: 6155205

## B130 Asset Disposition

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
7/01/23	B130	JGM	.20	550.00	110.00	Review emails from Bob Bassel, Kim Clayson and Julie Teicher about bidding procedures order.
7/01/23	B130	JGM	.10	550.00	55.00	Address entry of order on bidding procedures and docket dates therein.
7/10/23	B130	JGM	.10	550.00	55.00	Address email from Bob Bassel about time to respond to motion to assume/assign executory contracts.
7/11/23	B130	JGM	.40	550.00	220.00	Address filing of motions for assumption and assignment of executory contracts and docket response date (.30); review email from Bob Bassel about same (.10).
7/12/23	B130	JGM	.30	550.00	165.00	Address and respond to inquiry from creditor (Fishman Stewart) about assets to be sold as part of transaction (multiple emails).
7/17/23	B130	JGM	.40	550.00	220.00	Review objection of Orchard Software to proposed assumption and assignment of executory contract (.30); email to Bob Bassel and Bob Wolford about same (.10).
7/18/23	B130	JGM	.10	550.00	55.00	Review notice of hearing on objection to assumption and assignment of executory contract of Orchard Software and docket hearing date.
7/19/23	B130	JGM	.20	550.00	110.00	Review email from Bob Wolford about status of sale and adjourning and rescheduling sale hearing.
7/20/23	B130	JGM	.20	550.00	110.00	Review objection to assumption and assignment of executory contract by landlord.
7/20/23	B130	JGM	.20	550.00	110.00	Review and respond to email from Fishman Stewart (creditor) about pending sale.
7/21/23	B130	JGM	.20	550.00	110.00	Address status of sale and concerns/questions of Michael Stewart (creditor).
7/24/23	B130	JGM	.20	550.00	110.00	Review, consider and respond to email from Bob Wolford about sale, operational issues and options on how to proceed.
7/24/23	B130	JGM	.90	550.00	495.00	Address sale and operational issues with Bob Bassel (.30); follow up call with Bob Bassel, Russ Long and Bob Wolford about same and options on how to proceed with sale (.60).
7/24/23	B130	JGM	.70	550.00	385.00	Advise client about status of sale, operations and other issues (.50); follow up call with Matt George about same (.20).
7/24/23	B130	JGM	.30	550.00	165.00	Review objection to rejection motion filed by McLaren Medical.
7/24/23	B130	KRC	.20	370.00	74.00	Review email concerning sale terms and concerns of debtor's operations from Auxo.

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
7/25/23	B130	JGM	.20	550.00	110.00	Review notice of hearing on objection to rejection of executory contract and docket same.
7/26/23	B130	JGM	.40	550.00	220.00	Review and respond to emails from Bob Bassel and Ronna Jackson (multiple emails) about extension of objection date for sale and stipulation and order concerning same.
7/26/23	B130	JGM	.50	550.00	275.00	Address various issues related to sale and potential objections with Bob Bassel and options on how to proceed (multiple calls).
7/26/23	B130	KRC	.30	370.00	111.00	Address cash collateral issues in connection with sale and liquidation plan.
7/27/23	B130	JGM	.20	550.00	110.00	Address status of extension to file objections to sale with Bob Bassel.
7/27/23	B130	KRC	.20	370.00	74.00	Review McLaren's objection to sale.
7/28/23	B130	JGM	.60	550.00	330.00	Address status of sale, objection by McLaren, new budget, potential adjournment of hearing, difficulties with landlord cure and lease and options on how to proceed with Bob Wolford and Bob Bassel (.40); address timing for seeking an adjournment of the sale hearing with Bob Bassel (.10); advise to Steve Alexsy about treatment of executory contract as part of sale (.10).
7/28/23	B130	JGM	.40	550.00	220.00	Address and consider status, options and how to proceed on sale and budget issues.
7/29/23	B130	JGM	.30	550.00	165.00	Address and consider issues attendant to sale and how to proceed.
7/30/23	B130	JGM	.30	550.00	165.00	Email to Committee members about need for call to address sale and other issues (.20); review emails from members about scheduling call (.10).
7/30/23	B130	JGM	.30	550.00	165.00	Call with Bob Bassel to address issues related to sale, outstanding administrative claims, payment of budgeted items and dealing with landlord.
7/31/23	B130	JGM	1.10	550.00	605.00	Address pending matters and action to be taken to prepare for Committee call (.20); review and address email on outstanding A/R (.20); address preparation for call with client (.20); address preparation of limited objection to sale motion and proposed extension of objection deadline and direct Kim Clayson to prepare (.20); transmit new budget to Committee (.10); transmit reconciliation to Committee (.10); review and consider email from Dorian Wright in connection with new budget (.10).

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
7/31/23	B130	JGM	2.40	550.00	1,320.00	Address status of resolution of assumption/assignment of unexpired lease with landlord with Bob Bassel (multiple calls) (.30); address same with Steve Alexsy, counsel for landlord (.20); address scheduling a call with Bob Bassel, Bob Wolford and Steve Alexsy to discuss same (.20); participate in conference call with Bob Bassel, Bob Wolford and Steve Alexsy about same (.50); follow up call with Bob Wolford about next steps (.10); email from Julie Teicher about sale and current financial information (.20); follow up call with Julie Teicher and Bob Bassel about status of sale, objections and adjournment of sale hearing (.20); call with Bob Bassel about adjournment of sale hearing, dealing with landlord and McLaren (multiple calls) (.40); advise Bob Bassel about status and action to be taken (.20); address scheduling call to discuss new budget and proposed stipulation and order to adjourn sale hearing (.10).
7/31/23	B130	JGM	.60	550.00	330.00	Attend Creditors' Committee meeting about status of case, budget and financing, limited sale objection and sale hearing (.50); transmit revised budget to Committee and address in connection with limited sale objection (.10).
7/31/23	B130	JGM	.50	550.00	275.00	Address adjournment of sale hearing with Bob Bassel (multiple calls) (.30); follow up email to Bob Bassel about same (.20).
7/31/23	B130	JGM	.20	550.00	110.00	Address budget and limited objection to sale motion.
7/31/23	B130	KRC	.50	370.00	185.00	Review of proposed sale motion adjournment budget.
7/31/23	B130	KRC	3.80	370.00	1,406.00	Analysis of cash collateral orders (1.0) and preparation for objections to sale motion (2.8).
			17.50		\$ 8,725.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	12.50	550.00	6,875.00
Kimberly Clayson	Of Counsel	5.00	370.00	1,850.00
<b>TOTALS</b>		<b>17.50</b>		<b>\$ 8,725.00</b>



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## B140 Relief from Stay/Adequate Protection Proceedings

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
7/18/23	B140	JGM	.50	550.00	275.00	Address and consider proposed stipulation and order to lift stay submitted by landlord and address status of claims in case in order to address how to proceed.
7/18/23	B140	KRC	.90	370.00	333.00	Review of stipulation for stay relief on 6600 Highland to determine administrative expense issues and correspondence with Debtor's counsel and with landlord's counsel.
7/19/23	B140	JGM	.20	550.00	110.00	Address proposed stipulation and order to lift stay with Steve Alesy, counsel for landlord.
7/19/23	B140	JGM	.60	550.00	330.00	Review and revise stipulation and order for relief from automatic stay for landlord.
7/19/23	B140	JGM	.20	550.00	110.00	Transmit revised stipulation and order to Steve Alesy and Bob Bassel to review and to approve.
7/19/23	B140	JGM	.20	550.00	110.00	Advise Committee about stipulation and order to lift automatic stay in favor of landlord and proposed pleadings to effectuate such relief.
7/20/23	B140	JGM	.30	550.00	165.00	Address stipulation and order of landlord and other pending matters with Matt George.
7/20/23	B140	JGM	.20	550.00	110.00	Follow up emails from and to Steve Alesy about stipulation and order to lift stay.
7/31/23	B140	JGM	.30	550.00	165.00	Review motion for relief from automatic stay filed by Dearborn landlord (.20); address same with Bob Bassel (.10).
			3.40		\$ 1,708.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	2.50	550.00	1,375.00
Kimberly Clayson	Of Counsel	.90	370.00	333.00
<b>TOTALS</b>		<b>3.40</b>		<b>\$ 1,708.00</b>

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## B160 Fee/Employment Applications

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
7/24/23	B160	JGM	.20	550.00	110.00	Review concurrence filed by UST to application of Russell Long and proposed revisions to the order.
			.20		\$ 110.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	.20	550.00	110.00
<b>TOTALS</b>		<b>.20</b>		<b>\$ 110.00</b>

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## B185 Assumption/Rejection of Leases and Contracts

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
7/11/23	B185	KRC	1.00	370.00	370.00	Review of motions to reject and to assume executory contracts (.80); communication with Committee regarding the same (.20).
			1.00		\$ 370.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Kimberly Clayson	Of Counsel	1.00	370.00	370.00
<b>TOTALS</b>		<b>1.00</b>		<b>\$ 370.00</b>

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## B230 Financing/Cash Collections

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
7/06/23	B230	KRC	1.00	370.00	370.00	Attention to cash collateral order and review of support documents for use of cash collateral.
7/07/23	B230	JGM	.20	550.00	110.00	Address emails concerning budget to actual.
7/11/23	B230	JGM	.30	550.00	165.00	Address and consider email and comparison of budget to actual transmitted by Russ Long.
7/12/23	B230	JGM	.30	550.00	165.00	Address and consider email about budget (budget to actual) and shortfall in collections and funding of professional fee account.
7/21/23	B230	JGM	.40	550.00	220.00	Address email from Julie Teicher about default under cash collateral order by Debtor (.20); review responsive emails from Bob Bassel and Russ Long about same (.20).
7/21/23	B230	JGM	.30	550.00	165.00	Address various issues related to cash collateral default and proposed action to be taken.
7/24/23	B230	JGM	.20	550.00	110.00	Address email from Russ Long about updated budget(.10); email to Russ Long and Bob Bassel about employment retention tax credit (.10).
7/26/23	B230	JGM	.30	550.00	165.00	Address various issues regarding collections, operations and status of payment of administrative claims with Bob Bassel (.20); email from Russ Long about same (.10).
7/27/23	B230	JGM	.10	550.00	55.00	Address email from Russ Long about budget issues.
7/28/23	B230	JGM	.30	550.00	165.00	Review and respond to emails from Russ Long about budget and status of payment of chapter 11 expenses and review of excel spreadsheet circulated by him.
7/31/23	B230	JGM	1.80	550.00	990.00	Review and respond to emails to and from Bob Bassel about payment of budgeted items (multiple calls) (1.0); emails to and from Russ Long about same (.40); review and respond to email from Russ Long about revised budget (.20); follow up call with Russ Long about budget to actual/reconciliation, new budget through August 24th and McLaren reconciliation (.20).
			5.20		\$ 2,680.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	4.20	550.00	2,310.00
Kimberly Clayson	Of Counsel	1.00	370.00	370.00
<b>TOTALS</b>		<b>5.20</b>		<b>\$ 2,680.00</b>

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## B310 Claims Administration and Objections

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
7/21/23	B310	KRC	.50	370.00	185.00	Review of billing issue and records with McLaren.
7/24/23	B310	DMA	1.00	595.00	595.00	Address HIPAA concerns involved with bankruptcy with Kim Clayson (.20); address possible HIPAA violation (.20); review HIPAA statute (.20); follow-up with Kim Clayson (.40).
			1.50		\$ 780.00	Sub Total

Name	Staff Level	Hours	Rate	Total
David M. Abromowitz	Partner	1.00	595.00	595.00
Kimberly Clayson	Of Counsel	.50	370.00	185.00
<b>TOTALS</b>		<b>1.50</b>		<b>\$ 780.00</b>

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## B320 Plan and Disclosure Statement

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
7/11/23	B320	JGM	.20	550.00	110.00	Review email from Julie Teicher (McLaren) about information to be included in the disclosure statement, plus plan and liquidation trust concerns.
			.20		\$ 110.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	.20	550.00	110.00
<b>TOTALS</b>		<b>.20</b>		<b>\$ 110.00</b>

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**SUMMARY OF PROFESSIONAL SERVICES**

<b>Name</b>	<b>Staff Level</b>	<b>Hours</b>	<b>Rate</b>	<b>Total</b>
David M. Abromowitz	Partner	1.50	595.00	892.50
Judith G. Miller	Of Counsel	27.40	550.00	15,070.00
Kimberly Clayson	Of Counsel	15.00	370.00	5,550.00
Marguerite M. Donahue	Of Counsel	10.80	550.00	5,940.00
<b>TOTALS</b>		<b>54.70</b>		<b>\$ 27,452.50</b>

**TOTAL PROFESSIONAL SERVICES** **\$ 27,452.50**

**TOTAL THIS INVOICE** **\$ 27,452.50**



Taft Stettinius & Hollister LLP  
27777 Franklin Road, Suite 2500 / Southfield, MI 48034-8214  
Tel: 248.351.3000 / Fax: 248.351.3082  
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FEIN#: 31-0541755

October 11, 2023  
Invoice # 6155209

The Official Committee of  
Unsecured Creditors  
ATTN: Matthew George  
Gemini Lab Group, LLC  
8470 S. Shore Drive  
Clarkston, MI 48348

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## INVOICE SUMMARY

Client/File #110698/00001 JGM

For professional services rendered and costs advanced through August 31, 2023:

**RE: Ark Laboratory Creditor Committee**

Professional Services	\$ 60,153.00
Costs Advanced	<u>          \$ .00</u>
TOTAL THIS INVOICE	\$ 60,153.00



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**PROFESSIONAL SERVICES RENDERED**

## B110 Case Administration

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/01/23	B110	KRC	.50	370.00	185.00	Revisions to stipulation for adjournment of sale hearing.
8/08/23	B110	KRC	.40	370.00	148.00	Reviewed actual/projected budget and issue with projected budget not approved.
8/10/23	B110	PRH	.70	520.00	364.00	Address and consider Committee strategy.
8/16/23	B110	KRC	1.80	370.00	666.00	Telephone conference call with Debtor's Counsel, Creditor's Counsel, US Trustee regarding asset recovery issues, budget, sale motion and other matters.
8/18/23	B110	JGM	.50	550.00	275.00	Address sale, financing, new potential asset and how to proceed.
8/18/23	B110	KRC	.50	370.00	185.00	Telephone conference with Debtor's counsel and Auxo's counsel about status of sale, asset recovery and other issues.
8/20/23	B110	JGM	.10	550.00	55.00	Address status of ascertaining information about account receivable.
8/21/23	B110	JGM	.20	550.00	110.00	Address email from Mark Beauchamp about schedules.
8/21/23	B110	JGM	.20	550.00	110.00	Address status of BC-BS A/R and scheduling call to address same.
8/21/23	B110	KRC	.20	370.00	74.00	Responded to email from creditor inquiring about schedules.
8/25/23	B110	JGM	.20	550.00	110.00	Address emails about lack of power and generator failure at Helix premises.
8/28/23	B110	JGM	1.00	550.00	550.00	Conference call with Ronna Jackson, Bob Bassel, Bob Wolford and Russell Long about status of sale and new claims, real estate lease negotiations, options on how to proceed, treatment of proceeds of new claims and how to be handled, retention of special counsel, amendment of schedules A-B, filing of rejection motion, administrative claims owed to date, filing of new expended budget through September 15th, and seeking an emergency status conference with the Court.
8/28/23	B110	KRC	.90	370.00	333.00	Attended Committee update meeting.
8/29/23	B110	KRC	.40	370.00	148.00	Drafted concurrence in motion for status conference.
8/30/23	B110	JGM	.40	550.00	220.00	Confer with Jeff Burg about failure to file claim prior to expiration of bar date (.20); email to Jeff Burg about options on how to proceed (.20).
8/30/23	B110	KRC	.30	370.00	111.00	Emailed Committee update about ex parte motion to adjourn sale motion hearing.
8/31/23	B110	JGM	.10	550.00	55.00	Review new notices of hearings on sale and rejection motions and docket same.
8/31/23	B110	KRC	.30	370.00	111.00	Prepared for status conference hearing on adjournment of sale motion.

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/31/23	B110	KRC	2.40	370.00	888.00	Appeared for and attended status conference hearing requesting adjournment of sale hearing.
			11.10		\$ 4,698.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Paul R. Hage	Partner	.70	520.00	364.00
Judith G. Miller	Of Counsel	2.70	550.00	1,485.00
Kimberly Clayson	Of Counsel	7.70	370.00	2,849.00
<b>TOTALS</b>		<b>11.10</b>		<b>\$ 4,698.00</b>

Client/File #110698/00001

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## B120 Asset Analysis and Recovery

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/01/23	B120	KRC	.50	370.00	185.00	Analyzed sale motion for options to recover ERC.
8/06/23	B120	KRC	1.00	370.00	370.00	Review and analysis of MIRA memo.
8/07/23	B120	JGM	.50	550.00	275.00	Address and consider issues related to redemption, additional documents needed, statute of limitations docketed and how to proceed.
8/07/23	B120	KRC	.30	370.00	111.00	Email with Bob Bassel requesting additional MIRA support documents.
8/17/23	B120	JGM	1.10	550.00	605.00	Conference call with Ronna Jackson, Kim Clayson, Bob Bassel and Bob Wolford about discovery of undisclosed asset and impact on sale (.60); conference call with Ronna Jackson, Kim Clayson and Bob Bassel about same (.50).
8/21/23	B120	KRC	.30	370.00	111.00	Follow up emails to Bob Bassel regarding outstanding issues and information needed to investigate Debtor.
8/22/23	B120	JGM	.30	550.00	165.00	Call with Bob Bassel to address status of investigation on additional A/R and how to proceed.
8/22/23	B120	KRC	1.00	370.00	370.00	Telephone conference with Debtor's counsel to discuss status of potential newly discovered assets.
8/24/23	B120	JGM	.10	550.00	55.00	Address rescheduling of call to address status of new A/R and how to proceed.
8/25/23	B120	KRC	.40	370.00	148.00	Several email communications with Committee on updates pertaining to receivables claim.
8/25/23	B120	KRC	1.40	370.00	518.00	Telephone conferences with Debtor's counsel, secured creditor's counsel and US Trustee about collection and recovery of receivables by special counsel, status of sale and other negotiations.
8/27/23	B120	JGM	.20	550.00	110.00	Exchange emails with Bob Bassel about participating in BC-BS call.
8/27/23	B120	JGM	.30	550.00	165.00	Review amended schedules filed by the Debtor.
8/28/23	B120	JGM	.60	550.00	330.00	Review proposed amended schedule A-B circulated by Bob Bassel (.20); review and revise same and transmit to Bob (.30); review revised amended schedule A-B and approve same (.10).
8/29/23	B120	JGM	1.00	550.00	550.00	Conference call with Bob Bassel, Bob Wolford, Mark Shapiro, Kim Clayson, Elizabeth Wiese, Amy and Richard (special counsel) about background and analysis of the Claims, likely recovery, timing, issues and options on how to proceed.

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/29/23	B120	JGM	.80	550.00	440.00	Review and respond to email from Julie Teicher about ERC (.20); email to Bob Bassel about same and asking for documentation to support conclusion of auditors/accountants (.20) review, address, respond and respond to email from Mary Schmergel about offset and recoupment issues (.20; address same with Bob Bassel and how best to proceed (.20).
8/29/23	B120	KRC	1.00	370.00	370.00	Attended conference call regarding universe of claims recovery with special counsel to the Debtor.
8/30/23	B120	JGM	1.90	550.00	1,045.00	Review and respond to email from Elizabeth Wiese about dealing with government claims (.20); follow up call with Mark Shapiro about same (.30); confirmatory email to Mark Shapiro (.20), review and respond to email from Elizabeth about how best to proceed, joint defense agreement, scheduling meeting with Committee, Debtor and Auxo and subsequently thereafter with Mary Schmergel (multiple emails) (.50); address preparation of joint defense agreement with Bob Bassel (multiple emails) (.50); exchange emails with Mary Schmergel about scheduling meeting to address position of government on Covid Testing Claims (.20).
8/30/23	B120	JGM	.10	550.00	55.00	Direct Kim Clayson to circulate 9th Circuit case on recoupment and offsets and to schedule a follow up call with Mary Schmergel.
			12.80		\$ 5,978.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	6.90	550.00	3,795.00
Kimberly Clayson	Of Counsel	5.90	370.00	2,183.00
<b>TOTALS</b>		<b>12.80</b>		<b>\$ 5,978.00</b>

Client/File #110698/00001

Invoice #: 6155209

## B130 Asset Disposition

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/01/23	B130	JGM	4.50	550.00	2,475.00	Review and revise proposed stipulation and order to adjourn sale hearing and associated hearing (extensive revisions) (1.7); review and revise Committee's limited objection to sale motion (.50); review red-lined version of revised stipulation and order circulated by Bob Bassel and approve same subject to further revisions (.30); address emails from Bob Bassel and Russ Long about proposed rejected executory contracts and how to handle (multiple emails) (.50); address and consider how to deal with Medical Real Estate and Steve Alexsy over adjournment with Bob Bassel, Russ Long, Bob Wolford and Liam, including email to Steve Alexsy about same (multiple calls and emails) (1.0); further review and revision of stipulation and order to address changes made by Bob Bassel (.40); follow up call with Bob Bassel about same and next steps (.20); address options to deal with landlord as part of sale with Bob Bassel (.30); review revised stipulation and order and provide comments to Bob Bassel (.50).
8/01/23	B130	JGM	.50	550.00	275.00	Attend meeting of the Committee to address new interim budget, reconciliation and adjournment of sale hearing and related hearing.
8/01/23	B130	JGM	.40	550.00	220.00	Address, consider and direct Kim Clayson regarding sale objection and related financing issues.
8/01/23	B130	KRC	.80	370.00	296.00	Meeting with counsel for Auxo and Debtor with financial advisor to discuss extension budget and cash collateral funding.
8/01/23	B130	KRC	.30	370.00	111.00	Revisions to stipulation to adjourn with rejection of leases identified.
8/02/23	B130	JGM	1.50	550.00	825.00	Review and respond to comments of Bob Basel to stipulation and order to adjourn hearings (multiple emails (.80); review email from Ronna Jackson and her revisions to stipulation and order (.20); review and address comments from Julie Teicher about stipulation and order (.20); review email from Steve Alexsy about consent to stipulation and order (.10); email to and from Bob Bassel to address status of adjournment (.20).
8/02/23	B130	JGM	.70	550.00	385.00	Review, revise and finalize stipulation and order to adjourn hearings (.50); transmit to Bob Bassel and other parties in interest (.20).

Client/File #110698/00001

Invoice #: 6155209

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/02/23	B130	JGM	.20	550.00	110.00	Email to Committee about stipulation and order to adjourn sale hearings (.10); email to Dorian Wright about rejection of his executory contract at closing on sale (.10).
8/03/23	B130	JGM	.50	550.00	275.00	Confer with Matt George regarding status of adjournment and other issues related to case (.20); email to Committee about entry of Stipulated Order adjourning hearings and terms and conditions related thereto (.30).
8/03/23	B130	JGM	.20	550.00	110.00	Address entry of Stipulated Order Adjourning hearings and docket new dates.
8/10/23	B130	JGM	.50	550.00	275.00	Address and consider impact of unpaid administrative expenses as basis to object to sale (.50).
8/10/23	B130	JGM	.50	550.00	275.00	Review and consider proposed language to be added to the sale order from Mary Schmergel (.30); email to Bob Bassel about same (.20).
8/13/23	B130	KRC	2.00	370.00	740.00	Research and analysis of basis of objection to sale on administrative insolvency grounds.
8/14/23	B130	KRC	2.60	370.00	962.00	Drafting of legal argument for sale motion objection.
8/15/23	B130	JGM	.30	550.00	165.00	Review and address new date for sale hearings issued by the Court.
8/15/23	B130	JGM	.50	550.00	275.00	Address new hearing date and how to proceed with Bob Bassel and Bob Wolford (.20); address sale objections of Committee with Bob Wolford (.30).
8/15/23	B130	JGM	.40	550.00	220.00	Address and direct Kim Clayson regarding preparation of amended objection to sale by Committee and issues to address therein.
8/15/23	B130	KRC	2.20	370.00	814.00	Review and revise Committee objection to sale.
8/16/23	B130	JGM	.10	550.00	55.00	Address new date for sale hearings.
8/16/23	B130	JGM	1.00	550.00	550.00	Review and revise amended limited objection of Committee to sale.
8/17/23	B130	JGM	.30	550.00	165.00	Address amended limited objection to sale with Kim Clayson.
8/18/23	B130	JGM	.50	550.00	275.00	Participate in conference call with Bob Bassel, Bob Wolford and Kim Clayson to address status, options and how to proceed.
8/23/23	B130	JGM	1.20	550.00	660.00	Conference call with Bob Wolford, Auxo representatives, Bob Bassel and Kim Clayson about status of sale, A/R, lease negotiations, options and how to proceed (.90); follow up emails with Bob Bassel about A/R and scheduling follow up call to address status and options (.30).
8/23/23	B130	JGM	.20	550.00	110.00	Address finalizing and circulating amended objection to Committee and scheduling a Committee call.
8/23/23	B130	JGM	2.00	550.00	1,100.00	Review and revise amended limited objection to sale.
8/23/23	B130	KRC	1.50	370.00	555.00	Address revisions to limited objection to sale motion.

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/25/23	B130	JGM	.60	550.00	330.00	Conference call with Ronna Jackson, Bob Wolford, Kim Clayson and Bob Bassel about status of new A/R and impact on sale, options and how to proceed.
8/25/23	B130	JGM	.30	550.00	165.00	Address and consider amended limited objection and how to proceed in light of new A/R.
8/25/23	B130	JGM	.20	550.00	110.00	Address rescheduling of call with Committee to address sale and new A/R.
8/27/23	B130	JGM	.20	550.00	110.00	Review and respond to email from Bob Bassel about sale order and status of administrative claims for sale hearing.
8/27/23	B130	JGM	.40	550.00	220.00	Address sale issues, options and how to proceed with Bob Wolford (.40).
8/28/23	B130	JGM	.40	550.00	220.00	Address status of sale with Julie Teicher, discovery of additional claims, impact on sale, concurring in request for status conference and consenting to adjournment of sale (.30); advise Bob Bassel about same (.10).
8/28/23	B130	JGM	.20	550.00	110.00	Address status and filing of amended limited objection to sale.
8/28/23	B130	JGM	1.20	550.00	660.00	Review and revise draft motion for a status conference and provide comments to Bob Bassel (1.0). address same with Bob Bassel and how to proceed (.20).
8/29/23	B130	JGM	.30	550.00	165.00	Review and revise request for shortening time and for expedited hearing on motion for status conference (.30).
8/29/23	B130	JGM	1.00	550.00	550.00	Emails to and from Bob Bassel about request for expedited hearing on motion for status conference (several emails and calls) (.50); address ex parte motion with Julie Teicher (.20); email from Julie Teicher approving same (.10); emails from Ronna Jackson about ex parte motion and approval of same (.10); address deficiency notices from court and advise Bob Bassel of same (.10).
8/29/23	B130	JGM	.20	550.00	110.00	Direct Kim Clayson to prepare, seek approval of and file concurrence of Committee to ex parte motion for status conference.
8/29/23	B130	JGM	.40	550.00	220.00	Address status of sale, filing of amended schedules, request for status conference and filing of limited objection and reservation of rights with Deb Fish (.20); exchange emails with Deb Fish about same (.10); review limited objection (.10).
8/29/23	B130	JGM	.50	550.00	275.00	Review, docket and transmit order granting expedited hearing for status conference to adjourn sale and limited objection filed by Deb Fish to Committee (.40); review emails from Committee members approving filing of concurrence to ex parte motion (.10).

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/29/23	B130	JGM	.70	550.00	385.00	Address approval and filing of budgets, proposed settlement with landlord, payment of rent to landlord in advance of August 31st hearing, responding to request of Mary Schmergel and Kevin Erskine about sale order with Bob Bassel, Bob Wolford and Kim Clayson (.30); review and respond to email from Bob Bassel about addressing sale order issues with Mary Schmergel and Kevin Erskine (.20); review email from Bob Bassel to Mary Schmergel and Kevin Erskine about sale order and options on how to proceed in light of changed circumstances (.20).
8/30/23	B130	JGM	.90	550.00	495.00	Review objection to adjournment of sale filed by landlord (.20); review objection to rejection of lease filed by landlord (.20); review and address emails from Bob Bassel and Bob Wolford about same (.20); emails to Bob Wolford and Bob Bassel about landlord objections (.30).
8/30/23	B130	JGM	1.00	550.00	550.00	Address and consider objections filed to adjournment of sale by landlord, requested adjournment, issues to be resolved and how best to proceed with Bob Wolford (.50), call with Bob Bassel and Bob Wolford to address preparation for sale and related hearings (.50).
8/31/23	B130	JGM	2.00	550.00	1,100.00	Review and analyze proposed response of Auxo to landlord's objections and provide comments to Jacob Carlson and Bob Wolford about same (multiple emails) (1.50); exchange emails with Bob Bassel about same (multiple emails) (.40), review revised objection and provide additional comments to Jacob Carlson (.30); review APA (.10).
8/31/23	B130	JGM	.20	550.00	110.00	Advise Committee about filing of response by Auxo's to ex parte motion.
8/31/23	B130	JGM	2.20	550.00	1,210.00	Attend hearing on ex parte motion, status conference and sale hearings.
			38.30		\$ 19,373.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	28.90	550.00	15,895.00
Kimberly Clayson	Of Counsel	9.40	370.00	3,478.00
<b>TOTALS</b>		<b>38.30</b>		<b>\$ 19,373.00</b>



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## B140 Relief from Stay/Adequate Protection Proceedings

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/24/23	B140	JGM	.10	550.00	55.00	Emails from Bob Bassel and counsel for Dearborn lease about stipulating to relief from automatic stay.
8/25/23	B140	JGM	.10	550.00	55.00	Address extension of time to respond to motion to lift stay by Dearborn lessor.
			.20		\$ 110.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	.20	550.00	110.00
<b>TOTALS</b>		<b>.20</b>		<b>\$ 110.00</b>

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## B150 Meetings of and Communications with Creditors

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/02/23	B150	KRC	.20	370.00	74.00	Emailed Committee updated stipulation for adjournment of hearing with rejection list indicated.
8/23/23	B150	JGM	1.30	550.00	715.00	Address scheduling call with Committee to address recent developments, sale, A/R and lease (.20); attend meeting of Committee to address status, developments and how to proceed (1.0); follow up call with Matt George about real estate lease (.10).
8/23/23	B150	KRC	1.00	370.00	370.00	Attended Creditors' Committee meeting regarding status of sale and proposed objection and prepared notes to file.
8/28/23	B150	JGM	.70	550.00	385.00	Attend Creditors' Committee meeting to address status of sale, negotiations with landlord, new claims, amended limited objection and how to proceed.
			3.20		\$ 1,544.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	2.00	550.00	1,100.00
Kimberly Clayson	Of Counsel	1.20	370.00	444.00
<b>TOTALS</b>		<b>3.20</b>		<b>\$ 1,544.00</b>

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## B160 Fee/Employment Applications

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/24/23	B160	KRC	1.00	370.00	370.00	Reviewed engagement letter for proposed special counsel for receivables recovery and researched proposed counsel and emailed information to Committee.
8/31/23	B160	JGM	.20	550.00	110.00	Email to Bob Bassel to address "cost" issue/clarification needed to application to retain special counsel (.10), address advising Committee of same (.10).
8/31/23	B160	JGM	.20	550.00	110.00	Emails to and from Bob Bassel about revising and correcting proposed order to retain special counsel.
8/31/23	B160	KRC	.80	370.00	296.00	Reviewed and analyzed employment application and engagement letter for special counsel (.2), emailed Committee update regarding the issues in the employment application (.3), emailed Committee update about sale motion hearing adjournment (.3).
			2.20		\$ 886.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	.40	550.00	220.00
Kimberly Clayson	Of Counsel	1.80	370.00	666.00
<b>TOTALS</b>		<b>2.20</b>		<b>\$ 886.00</b>

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## B185 Assumption/Rejection of Leases and Contracts

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/02/23	B185	JGM	.80	550.00	440.00	Address assumption of real estate lease with Medical Real Estate and terms under which they will agree to adjourn sale hearings (.30); address emails from Bob Bassel, Bob Wolford and Liam about payment of August rent to Medical Real Estate (.50).
8/07/23	B185	JGM	.30	550.00	165.00	Address extension of date to assume and reject with Bob Bassel and circulating stipulation and order to Steve Alexsy and scheduling meeting with all parties to address proposed resolution of landlord's claim.
8/09/23	B185	JGM	.80	550.00	440.00	Address filing of stipulation and order to extend time to address rejection/assumption of real estate lease and email from Bob Bassel about same (.20); docket new date (.10); email to Steve Alexsy about scheduling a meeting to address lease issues (.10); follow up call with Steve Alexsy and Bob Bassel about same (.30); advise Bob Wolford of status of same (.10).
8/10/23	B185	JGM	.30	550.00	165.00	Emails to and from Steve Alexsy about scheduling meeting (.10); emails to and from Bob Bassel about same (.10); emails to Bob Wolford about scheduling meeting with landlord to address outstanding issues (.10).
8/11/23	B185	JGM	.20	550.00	110.00	Address scheduling of settlement meeting with landlord and review and respond to emails in connection therewith.
8/14/23	B185	JGM	.50	550.00	275.00	Review notice of withdrawal of objection to cure amount by Medical Real Estate (.10); review email from Steve Alexsy about expression of interest from Northwest Lab (.20); call with Bob Bassel and Bob Wolford about how to deal with assumption/rejection issues and planning for call with landlord and his counsel (.20).
8/15/23	B185	JGM	1.70	550.00	935.00	Participate in conference call with Bob Bassel, Bob Wolford and Steve Alexsy and their respective clients to address lease with Medical Real Estate (1.0); follow up call with Bob Wolford and Bob Bassel about options and how to proceed (.50); call with Bob Wolford about NDA and how to proceed with landlord and his counsel (.20).

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/16/23	B185	JGM	.60	550.00	330.00	Address status, options and how to proceed with landlord negotiations with Bob Bassel and Bob Wolford (.30); review and consider email from Steve Alexsy about August 24th date for assumption/rejection of lease and new hearing date (.30).
8/17/23	B185	JGM	1.30	550.00	715.00	Address options with respect to real estate lease with Bob Wolford and Bob Bassel (.30); call with Steve Alexsy about options with lease (.30); address status and how to proceed with Bob Wolford (.20); follow up call with Bob Wolford about proposed term sheet to be transmitted to landlord and Steve Alexsy (.30); review email from Bob Wolford to Steve Alexsy and landlord (.20).
8/18/23	B185	JGM	.30	550.00	165.00	Address email from landlord about meeting to discuss possible resolution of lease issues (.10); follow up call with Steve Alexsy about same (.20).
8/21/23	B185	JGM	.20	550.00	110.00	Review emails from Steve Alexsy, Bob Wolford, landlord, Auxo and Omar about meeting to address potential resolution of lease issues.
8/22/23	B185	JGM	.30	550.00	165.00	Address status of lease negotiations with Bob Wolford and Bob Bassel.
8/23/23	B185	JGM	1.20	550.00	660.00	Conference call with Steve Alexsy and Bob Bassel about status of lease negotiations and options on how to proceed (.40); email to Bob Wolford about same (.10); follow up call with Steve Alexsy to address meeting, representations made at meeting with Auxo, landlord and proposed tenant (.20); review and respond to email from Omar (proposed tenant) about lease negotiation (multiple emails) (.30); address same with Bob Bassel, how to proceed and scheduling call with Omar (.20).
8/24/23	B185	JGM	.80	550.00	440.00	Review rejection motion and notice of rejection circulated by Bob Bassel (.40); provide comments to Bob Bassel about same (.30); confirmatory email from Bob Bassel about acceptance of proposed changes (.10).
8/24/23	B185	JGM	1.70	550.00	935.00	Conference call with Omar and Bob Bassel about lease and possible sharing of space with Auxo (.70); follow up call with Steve Alexsy and Bob Bassel about status and how to proceed (30); advise from Bob Bassel that Steve has agreed to stipulate to another 24 hours (.10); review email from Steve about potential settlement and advice to Bob Wolford about same (.20); call with Bob Wolford, Bob Bassel and Kim Clayson about status, options and how to proceed (.40).

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/25/23	B185	JGM	.60	550.00	330.00	Address extension of bar date with Steve Alexsy and emails in connection therewith (.30); address same with Bob Bassel (multiple calls) (.30).
8/26/23	B185	JGM	.40	550.00	220.00	Address status of lease negotiations with Steve Alexsy (.20); follow up call with Bob Bassel about same (.20).
8/27/23	B185	JGM	.10	550.00	55.00	Email to Steve Alexsy about scheduling call with Bob Wolford to address lease and options.
8/28/23	B185	JGM	1.30	550.00	715.00	Emails to and from Steve Alexsy about scheduling call with Bob Wolford to address lease (.20); review and address email from Omar about lease negotiation (.20); address same with Bob Bassel (.20); participate in conference call with Steve Alexsy and Bob Wolford about lease negotiation and options on how to proceed (.30); emails to and from Bob Wolford about status of making a written proposal to Steve Alexsy (.10), follow up email to Bob Wolford about status of written proposal to Steve Alexsy and budget issues (.30).
8/29/23	B185	JGM	.40	550.00	220.00	Review and consider settlement proposal transmitted by Bob Wolford to Steve Alexsy (.20); email to Bob Wolford about same (.20).
8/30/23	B185	KRC	.50	370.00	185.00	Reviewed and analyzed landlord objections to status conference and to reject executory contract.
8/31/23	B185	JGM	.40	550.00	220.00	Review email from Julie Teicher about stipulation and order to reject executory contract and asserting administrative claim (.20); follow up call with Julie Teicher about same (.20).
			14.70		\$ 7,995.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	14.20	550.00	7,810.00
Kimberly Clayson	Of Counsel	.50	370.00	185.00
<b>TOTALS</b>		<b>14.70</b>		<b>\$ 7,995.00</b>

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## B230 Financing/Cash Collections

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/01/23	B230	JGM	1.50	550.00	825.00	Conference call with Russ Long, Bob Wolford, Bob Bassel and Kim Clayson about new interim budget and reconciliation of actual to budgeted and adjourning sale hearing and associated hearings to address same and resolve pending objections (1.0); further emails with same to address new interim budget (multiple emails) to address new interim budget (.50).
8/01/23	B230	JGM	.30	550.00	165.00	Email from Julie Teicher about new interim budget (.10); email to Bob Bassel, Bob Wolford and Russ Long about same (.10); follow up call with Bob Bassel about same (.10).
8/03/23	B230	JGM	.40	550.00	220.00	Email to Bob Bassel, Bob Wolford and Russ Long about status of modified interim budget and exchange texts with Bob Bassel about same (.20); further emails from Russ and Bob about budget (.20).
8/04/23	B230	JGM	3.30	550.00	1,815.00	Multiple emails, texts and conversations with Russ Long, and Bob Bassel about status of updated modified interim budget (2.0); review and address email from Ronna Jackson about same (.20), address employment retention credit with Russ Long (.10); address same with Bob Bassel (.20); email to Bob Bassel about same (.30); address email from Bob Wolford about employment retention credit (.20); address issues regarding new interim budget with Bob Bassel and Russ Long via email (multiple emails) (30).
8/04/23	B230	JGM	1.40	550.00	770.00	Multiple calls with Matt George about new interim budget and employment retention credit (1.0); email to Matt George about new interim budget (.30); address transmittal of new budget to Committee (.10).
8/04/23	B230	JGM	.20	550.00	110.00	Address, review and consider issues regarding new interim budget.
8/04/23	B230	KRC	1.60	370.00	592.00	Attention to budget deadline and follow up emails to Debtor's counsel (.40). Reviewed revised budget and prepared notes for consideration and approval (1.0). Address outstanding budget and deadline (.20).
8/05/23	B230	JGM	.30	550.00	165.00	Multiple email exchanges with Bob Bassel about new interim budget.
8/05/23	B230	KRC	.20	370.00	74.00	Review of status of cash collateral budget.
8/06/23	B230	JGM	.20	550.00	110.00	Review and address email from Russ Long about budget (.10); address and direct Bob Bassel about same (.10).

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/07/23	B230	JGM	1.00	550.00	550.00	Address interim budget, financing and sale issues with Bob Bassel (.50); address interim budget, ETC and other financing and sale issues with Bob Wolford (.50).
8/08/23	B230	JGM	.80	550.00	440.00	Transmit actual to budget for week ending August 4th to Committee (.20); follow up email to Committee about same (.20); address and respond to email from Dorian Wright about the budgeted expenses for his contract (.30); follow up calls with Dorian Wright about same (.10).
8/08/23	B230	JGM	.40	550.00	220.00	Review email from Russ Long about actual to budget for week ending August 4th (.20); emails to and from Russ about same (.20).
8/08/23	B230	JGM	1.40	550.00	770.00	Communications with Bob Bassel and Bob Wolford about proposed interim budget and review and approval of same (multiple emails and texts) (.50); confer with Bob Bassel about same (multiple calls) (.30); follow up call with Bob Bassel about budget and regulatory issues (.10), follow up email to Bob Bassel and Bob Wolford about same (.20); address interim budget and related issues with Bob Wolford (.30).
8/09/23	B230	JGM	.90	550.00	495.00	Address authorization to fund and pay budgeted payroll with each of the Committee members (.30); email to Committee confirming same (.10); address various issues attendant to budget with Dorian Wright (multiple calls) (.50).
8/09/23	B230	JGM	1.60	550.00	880.00	Address issues related to interim budget with Bob Bassel and Bob Wolford (multiple calls) (.60); address authorization to fund and pay payroll and other issues under the budget with Ronna Jackson and Bob Bassel (.60); follow up call with Bob Bassel about paying previously budgeted expenses (.20); follow up call with Bob Wolford about budget (.20).
8/10/23	B230	JGM	.50	550.00	275.00	Address and consider issues related to interim budget, options and how to proceed with Kim Clayson.
8/10/23	B230	JGM	.20	550.00	110.00	Address status of budget with Bob Bassel, impact on sale on how to proceed.
8/10/23	B230	JGM	1.20	550.00	660.00	Address status with Dorian Wright (.10); address scheduling Committee call with members of the Committee (.10); transmit recently entered order on extending plan dates and notice to Committee (.10); participate in Committee meeting (.90).
8/10/23	B230	KRC	2.10	370.00	777.00	Prepared for and attended unsecured creditor Committee meeting regarding case status and budget issues (.90). Attended to issues regarding sale motion and administrative expenses allocated to budget (1.2).



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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/11/23	B230	JGM	.20	550.00	110.00	Address status of budget issues with Matt George and options on how to proceed.
8/11/23	B230	JGM	.70	550.00	385.00	Address status with Dorian Wright as relates to budget and contract and need to resolve and consider retention of counsel (multiple calls) (.30); address background and status of case with Debi Fish, new counsel for SMA (.30); advise Bob Wolford about Debi's retention to facilitate dialogue to address outstanding issue (.10).
8/11/23	B230	JGM	.60	550.00	330.00	Address and consider email from Bob Bassel about options on how to deal with budget (.20); conference call with Bob Bassel and Bob Wolford about same (.20); follow up call with Bob Bassel and Deb Fish about same (.20).
8/14/23	B230	JGM	.60	550.00	330.00	Address status of negotiations with SMA with Deborah Fish (.10); address status of budget with Bob Bassel and next steps (.20); address email from Russ Long about budget to actual (.10); follow up call with Deborah Fish, Bob Bassel and Bob Wolford about status of SMA issues (.20).
8/15/23	B230	JGM	.20	550.00	110.00	Address status of resolution of outstanding budget issues with Bob Wolford and Bob Bassel.
8/16/23	B230	JGM	.90	550.00	495.00	Address status of budget with Dorian Wright (.20); email to Committee to address status of budget and seek approval for payment of payroll and status of other pending matters (.30); follow up call with Dorian about same (.10); address budget with Matt George (.10); email from Maribeth Thomas about same (.10); email to Committee confirming approval to pay payroll (.10).
8/16/23	B230	JGM	1.30	550.00	715.00	Address status of resolving budget issues with Bob Bassel and Bob Wolford and need to approve payment of payroll (.30); advise Deb Fish of outstanding budget issues (.20); review and consider email from Ronna Jackson about authorization to pay payroll (.10); address same with Bob Bassel (.20); follow up calls with Bob Bassel and Bob Wolford about same (.20); follow up call with Bob Wolford about budget issues (.30).

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/17/23	B230	JGM	3.40	550.00	1,870.00	Address cash collateral and infusions from Auxo and how to proceed with Ronna Jackson, Bob Bassel and Kim Clayson (.30); address revised interim budget with Bob Bassel (multiple calls) (1.0); address same with Bob Wolford (multiple calls) (1.0); address email from Auxo confirming new budget (.10); address emails from Julie Teicher regarding same (.20); address payment under budget for SMA with Debi Fish and Bob Bassel (.30); address same with Bob Wolford (.20); review email from Bob Wolford about same (.20); review email from Debi Fish about same (.10).
8/17/23	B230	JGM	.80	550.00	440.00	Address new budget issues with Matt George (multiple calls ) (.20); address same with Dorian Wright (.10); emails to and from Committee members about new budget and approval of same (.50).
8/18/23	B230	JGM	.20	550.00	110.00	Address new cash budget through September 1, 2023 from Russ Long.
8/18/23	B230	JGM	.20	550.00	110.00	Address emails to Committee about new budget and approval of same.
8/18/23	B230	JGM	.20	550.00	110.00	Address email from Deborah Fish about payment of SMA under budget.
8/18/23	B230	KRC	.80	370.00	296.00	Reviewed and analyzed 5-week budget and communicated with Committee regarding approval.
8/21/23	B230	JGM	.20	550.00	110.00	Review and respond to emails from members of the Committee about approval of new budget.
8/22/23	B230	JGM	.40	550.00	220.00	Address and consider email from Debbie Fish about payments to SMA (.20); follow up call with Bob Bassel about same (.20).
8/23/23	B230	JGM	.20	550.00	110.00	Review and respond to email from Deb Fish about payment to SMA.
8/25/23	B230	JGM	.10	550.00	55.00	Address email from Dorian Wright about status of payment on administrative claims.
8/26/23	B230	JGM	.30	550.00	165.00	Address status of budgeted unpaid administrative claims with Bob Bassel and Russ Long and analysis of same needed for evaluation of how to proceed with sale.
8/27/23	B230	JGM	.20	550.00	110.00	Review and respond to email from Russ Long about budget issues and extent of administrative claims that are owed.
8/28/23	B230	JGM	.60	550.00	330.00	Review and address email from and to Deb Fish about payment of administrative claims under the budget (.30); follow up call to Deb Fish to address same (.10); email to Bob Wolford to confirm obligation of Auxo to fund administrative claims (.20).

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Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/29/23	B230	JGM	.30	550.00	165.00	Email to Bob Bassel to address approval and filing of September 1st budget and completion and circulation of September 15th budget and follow up email to Bob Wolford about same.
			31.90		\$ 16,699.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	27.20	550.00	14,960.00
Kimberly Clayson	Of Counsel	4.70	370.00	1,739.00
<b>TOTALS</b>		<b>31.90</b>		<b>\$ 16,699.00</b>

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## B310 Claims Administration and Objections

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/28/23	B310	JGM	.30	550.00	165.00	Review and assess analyses of outstanding administrative claims circulated by Russ Long.
8/30/23	B310	KRC	.50	370.00	185.00	Reviewed and analyzed recoupment issues with CMS and related research.
			.80		\$ 350.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	.30	550.00	165.00
Kimberly Clayson	Of Counsel	.50	370.00	185.00
<b>TOTALS</b>		<b>.80</b>		<b>\$ 350.00</b>

Client/File #110698/00001

Invoice #: 6155209

## B320 Plan and Disclosure Statement

Date	Task	Atty	Hours	Rate	Amount	Descrip Of Services
8/03/23	B320	JGM	.20	550.00	110.00	Address extension of plan deadlines and position of UST with Bob Bassel.
8/04/23	B320	JGM	.30	550.00	165.00	Address extension to file plan and disclosure statement with Ronna Jackson (.20); advise Bob Bassel about same (.10).
8/07/23	B320	JGM	.20	550.00	110.00	Address stipulation and order to extend plan dates with Bob Bassel.
8/08/23	B320	JGM	.60	550.00	330.00	Review and respond to emails from Bob Bassel about stipulation and order to extend plan dates (multiple emails ) (.40); review and respond to email from Ronna Jackson about same (.20).
8/08/23	B320	JGM	.20	550.00	110.00	Review and revise proposed stipulation and order to extend plan dates.
8/08/23	B320	JGM	.50	550.00	275.00	Transmit proposed stipulation and order to Committee to seek approval to extend plan dates (.20); review emails from Committee members about same (.10); confer with Matt George about proposed stipulation and order and other pending issues related to ERC (.20).
8/10/23	B320	JGM	.20	550.00	110.00	Address entry of order extending plan dates (.10); docket same (.10).
8/30/23	B320	JGM	.50	550.00	275.00	Address exhibits needed for plan and disclosure statement and preparation of liquidation trust agreement and scheduling of meeting with Bob Bassel and Russ Long.
8/31/23	B320	JGM	.20	550.00	110.00	Address and prepare for meeting with Bob Bassel and Russ Long to discuss disclosure statement and plan.
8/31/23	B320	KRC	2.50	370.00	925.00	Reviewed draft liquidating trust, plan and disclosure statement requirements and prepared list of items required for combined plan.
			5.40		\$ 2,520.00	Sub Total

Name	Staff Level	Hours	Rate	Total
Judith G. Miller	Of Counsel	2.90	550.00	1,595.00
Kimberly Clayson	Of Counsel	2.50	370.00	925.00
<b>TOTALS</b>		<b>5.40</b>		<b>\$ 2,520.00</b>

Client/File #110698/00001

Invoice #: 6155209

**SUMMARY OF PROFESSIONAL SERVICES**

<b>Name</b>	<b>Staff Level</b>	<b>Hours</b>	<b>Rate</b>	<b>Total</b>
Paul R. Hage	Partner	.70	520.00	364.00
Judith G. Miller	Of Counsel	85.70	550.00	47,135.00
Kimberly Clayson	Of Counsel	34.20	370.00	12,654.00
<b>TOTALS</b>		<b>120.60</b>		<b>\$ 60,153.00</b>

**TOTAL PROFESSIONAL SERVICES** **\$ 60,153.00**

**TOTAL THIS INVOICE** **\$ 60,153.00**

**EXHIBIT 6**

**(Biographies of Taft Professionals)**

# David M. Abromowitz

## Partner / Columbus

**E** dabromowitz@taftlaw.com

**T** (614) 220-0232

**C** (614) 496-0635

**F** (614) 221-2007

David guides his clients through business and health care matters. He represents medium to large-size businesses with a focus on representing health care professionals and health care entities.

David has extensive experience in structuring business entities, negotiating and documenting transactions, planning and negotiating acquisitions, divestitures, mergers, and counseling in employment matters. In his health law practice, David focuses on practice formation and acquisition, hospital and joint venture transactions, contract review and preparation, compliance programs, licensing board issues, HIPAA regulations and Stark law, and anti-kickback statutes.

## Practices

Corporate Governance

Real Estate

Employment Law

## Industries

Health Care and Life Sciences

Hospitals and Health Systems

Medical and Dental Groups

Audits, Investigations and  
Healthcare Litigation

## Education

University of Dayton School of  
Law (1990)

Washington & Jefferson College  
(1987)

## Admissions

State - Ohio



# Elizabeth M. Little

## Associate / Indianapolis

**E** elittle@taftlaw.com

**T** (317) 713-3493

**F** (317) 713-3699

Elizabeth is an associate in Taft's Bankruptcy and Restructuring group in the Indianapolis office. She provides integrated and strategic legal counsel on financial matters, including complex financial transactions, corporate debt restructurings, related litigation matters, and commercial contracts.

Elizabeth advises and supports corporate debtors, creditors, and financial stakeholders facing distressed financial situations in various industries, including the finance, real estate, for-profit college, and agribusiness industries. She advises clients on various matters, including loan workouts, complex financial transactions, corporate debt restructuring, and prebankruptcy contingency planning. Elizabeth also has experience representing debtors, creditors, committees, trustees, and other interested parties in bankruptcy, including in national Chapter 11 bankruptcy cases.

Elizabeth earned her J.D., *summa cum laude*, from the Indiana University Robert H. McKinney School of Law. While in law school, Elizabeth worked as a legal extern with the American Civil Liberties Union of Indiana, as a judicial extern for the Hon. Tim A. Baker, U.S. District Court for the Southern District of Indiana, and was an Executive Notes Editor for the *Indiana Law Review*.

## Practices

Bankruptcy and Restructuring  
Creditors' Rights  
Creditors' Committees  
Chapter 11 Debtors  
Troubled Companies

## Industries

Financial Services

## Education

Indiana University Robert H.  
McKinney School of Law (2016)  
Indiana University - Purdue  
University, Indianapolis (2011)

## Admissions

State - Indiana  
Federal - Northern District of  
Indiana  
Federal - Southern District of  
Indiana  
Federal - 7th Circuit Court of  
Appeals

**Professional Affiliations**

- Indianapolis Bar Association, Board Member, Commercial and Bankruptcy Law Section
- Turnaround Management Association, Member

**Community Involvement**

- Indiana Legal Answers, Volunteer

# Emily M. Mayer

**Partner / Detroit (Southfield)**

**E** emayer@taftlaw.com

**T** (248) 727-1620

**F** (248) 351-3082

Emily is a partner in Taft's Commercial Litigation, Insurance Recovery, and Appellate practice groups. She represents businesses and individuals in all areas of commercial litigation, including membership, partnership, and shareholder disputes, contract disputes, restrictive covenants, and business torts.

Emily works with her clients to understand precisely the resolution they seek and then develops a specific strategy tailored to achieve that desired outcome, which can range from filing suit or asserting counterclaims to defending lawsuits with the goal of minimizing potential liability and expense. She has achieved successful outcomes and favorable settlements for her clients at trial and on appeal, as well as through dispositive motion practice, mediation, and negotiation.

## **Practices**

Appellate

Commercial Litigation

Insurance Recovery

## **Industries**

Automotive

## **Education**

Wayne State University Law School

University of Michigan

## **Admissions**

State - Michigan

## **Notable Matters**

- First-chaired a multi-day trial regarding ownership of commercial property and obtained judgment in client's favor on all claims and counterclaims.
- Briefed legally significant member oppression issue for the Michigan Supreme Court, resulting in a favorable ruling.
- Successfully obtained temporary restraining orders and preliminary injunctions for violations of non-competition agreements and other restrictive covenants.

## **Speeches and Publications**

- "Uncertainty Abounds. The Joint Employer Doctrine and the Franchise Business Model," *Michigan Bar Journal* (May 2017)
- Michigan Business Network Radio interview: Hiring Employees in Canada (August 2015)

## **Awards**

- Honoree, *Best Lawyers*® "Ones to Watch" (2021 – present)
- Honoree, Michigan *Super Lawyers Rising Stars*, Business Litigation (2018 – 2022)
- "Up and Coming" Lawyer, *Michigan Lawyers Weekly* (2021)

## **Professional Affiliations**

- State Bar of Michigan, Member
- Oakland County Bar Association, Member

## **Community Involvement**

- Academy of the Sacred Heart, Chair, Board of Trustees, Past President, Alumnae Board

# Eric Novetsky

**Partner / Detroit (Southfield)**

**E** enovetsky@taftlaw.com

**T** (248) 727-1406

**F** (248) 351-3082

Eric is a partner in our Lending and Finance, Asset-Based Lending, Mezzanine Finance, Real Estate Finance, and Bankruptcy and Restructuring practice groups. He represents lenders and borrowers in traditional and non-traditional commercial loan transactions, including asset-based, mezzanine, acquisition, construction, real estate, and government-backed financings. Eric also represents lenders and other creditors in workouts, forbearance arrangements, surrender agreements, and related matters in and outside of bankruptcy. Utilizing an extensive pre-legal career background in supply chain management and automotive manufacturing, Eric also works with manufacturing and transportation companies on supply/sale agreements, financings, workouts, insolvency proceedings, and a wide range of other matters tied to customer/supplier agreements and relationships.

## **Practices**

Lending and Finance  
Asset-Based Lending  
Real Estate Finance  
Mezzanine Finance  
Bankruptcy and Restructuring

## **Industries**

Automotive  
Financial Services  
Transportation

## **Education**

Wayne State University Law School  
University of Michigan, Dearborn  
Michigan State University

## **Admissions**

State - Michigan  
Federal - U.S. District Court for the Eastern District of Michigan  
Federal - U.S. District Court for the Western District of Michigan  
Federal - U.S. Court of Appeals for the Sixth Circuit

## **Speeches and Publications**

- “The Absolute Priority Rule as an Absolute Rule: The Rejection of Secured Creditor ‘Gifting’ Under a Chapter 11 Plan of Reorganization,” Commercial Law League of America, Bankruptcy Law Section Newsletter, October 2011.
- “Second Circuit Holds that Section 502(d) Does Not Apply to Administrative Expense Claims Under Section 503(b)(9) of the Bankruptcy Code,” Commercial Law League of America, Bankruptcy Law Section Newsletter, 2009.
- “Fifth Circuit Holds that Courts Should Consider Counsel’s Lack of Involvement With Party in Ruling on Disqualification Due to Imputed Conflict,” American Bankruptcy Institute, Ethics Committee, 2009.

## **Awards**

- Honoree, Michigan *Super Lawyers* Rising Star (2012-2018)

## **Professional Affiliations**

- American Bankruptcy Institute, Member
- Credit Abuse Resistance Education (CARE), Co-Chair, Detroit Michigan Chapter
- Federal Bar Association, Member
- State Bar of Michigan, Member
- Turnaround Management Association, Board of Directors, Michigan Chapter, 2016-present
- Turnaround Management Association NextGen, Founding Member of Board of Directors, 2013-2016

# John P. Decker

**Partner / Detroit (Southfield)**

**E** jdecker@taftlaw.com

**T** (248) 727-1404

**F** (248) 351-3082

John has significant experience with complex business transactions, including mergers and acquisitions, financings, private equity and venture capital investments, cross-border transactions, general contracts, and securities. He represents a diverse client base ranging from individual entrepreneurs and professional athletes to private equity firms, private foundations, and global businesses. In addition, John serves as outside general counsel to several firm clients in support of their day-to-day and strategic, long-term operations.

## **Practices**

Mergers and Acquisitions  
Venture Capital and Emerging Companies  
Securities - Corporate  
Corporate Governance  
Investment Funds

## **Industries**

Nonprofit and Tax-Exempt Organizations  
Sports  
Media and Entertainment

## **Education**

Harvard Law School  
London Business School  
University of Michigan Business School

## **Admissions**

State - Michigan  
State - Illinois

## **Notable Matters**

- Represented Green Charge Networks, LLC (n/k/a ENGIE Storage), an industry-leading battery storage company based in California, in its equity sale to ENGIE, a global power, natural gas, and energy services company based in France.
- Represented Metro Sanitation, LLC in connection with its sale of assets and real estate to Toronto-based GFL Environmental Inc.
- Represented Dürr Ecoclean, Inc., a subsidiary of Dürr AG, a global mechanical and plant engineering firm based in Germany, in the sale of its Filtration Systems and Products Group to strategic buyer.
- Represented Netarx in its sale to Logicalis Group, an international provider of IT and communications technologies based in Berkshire, England.
- Represented the Detroit Zoological Society in its acquisition of the management rights to the Detroit Zoological Park from the City of Detroit.

## **Speeches and Publications**

- “A Sidebar with John Decker,” *Michigan Lawyers Weekly*, May 1, 2020.

## **Awards**

- *Crain's Detroit Business* “40 Under 40” (2010)
- Honoree, *Michigan Lawyers Weekly* “Leaders in the Law” (2020)

## **Professional Affiliations**

- State Bar of Michigan, Member, Business Law Section
- American Bar Association, Member, Business Law Section

## **Community Involvement**

- The Detroit Historical Society, Chair, Board of Trustees, Member, Executive Committee, Chair, Governance and Nominating Committee



# John R. McDonald

**Partner / Minneapolis**

**E** jmcDonald@taftlaw.com

**T** (612) 977-8754

**C** (612) 799-5275

**F** (612) 977-8650

John is a seasoned commercial insolvency attorney who focuses his practice principally in the areas of Bankruptcy, Workout, Creditors' Rights, Distressed Transactions, and Financial Litigation. During his 38 years in practice, he has represented virtually every type of interested party in insolvency-related matters across the country, encompassing all manner of contested bankruptcy/adversary proceedings, state and federal receiverships, real estate and Article 9 foreclosures, distressed asset sales, assignments for the benefit of creditors, and multi-billion dollar Ponzi scheme clawback defense. He has appeared in bankruptcies in nearly every district in the country and has been involved in litigation before the Multidistrict Panel and the United States Supreme Court.

John is a continuing co-author of the "Asset Sales" chapter of the Bankruptcy Practice in Minnesota Deskbook and has written articles on a broad array of topics. He is also a frequent lecturer on bankruptcy, creditors' rights, and commercial topics, has chaired the bankruptcy departments of two major law firms, was a founding board member of the Upper Midwest Chapter of the Turnaround Management Association, and is often quoted locally on bankruptcy and turnaround topics.

In the community, John is a member of the advisory board to the Center for Law and Business at Mitchell Hamline School of Law, sat on the Saint Paul Sales Tax Revitalization Board (appointed by Mayor Coleman), chaired a \$6 million capital campaign for his local parish, and served as a crisis nursery foster parent for Children's Home Society of Minnesota.

## **Practices**

Bankruptcy and Restructuring  
Creditors' Rights

## **Education**

Mitchell Hamline School of Law  
(1985)

University of New Hampshire,  
M.A. (1982)

University of St. Thomas, B.A.

## **Admissions**

State - Minnesota

Federal - U.S. Supreme Court

Federal - 8th Circuit Court of  
Appeals

Federal - 5th Circuit Court of  
Appeals

Federal - District of Minnesota

## Notable Matters

Current and recent engagements include representation of:

- *Secured lender* in crypto-related Chapter 11 of Core Scientific, Inc. (Bankr. S.D. Tex.);
- *General receiver* in Minnesota state court receivership involving sale of 17-story office tower in downtown St. Paul;
- *Successful bidder* in all-asset 363 sale of chicken processing plant in Chapter 7 of Simply Essentials, LLC (Bankr. N.D. Iowa);
- *Storage facility lessor* in Chapter 11 case of Wexford Labs (Bankr. S.D. Ill.);
- *Secured creditor* in Chapter 11 bankruptcy of wound care manufacturer Advanced Tissue, LLC (Bankr. E.D. Ark.);
- *Shopping center lessor* in Chapter 7 case of Tip Top Tux (Bankr. N.D. Ga.);
- *Unsecured and priority creditor* in Chapter 11 case of Briggs and Stratton (Bankr. E.D. Mo.);
- *Municipality and Port Authority* as lessors in Chapter 11 of Hylife Foods (Bankr. D. Del.);
- *Landlord of main headquarters* of Texas-based Chapter 11 debtor CiCi's Pizza (Bankr. N.D. Tex.);
- *National bank and non-bank finance company* as defendants in multi-billion dollar clawbacks in Polaroid and Petters Ponzi-scheme bankruptcies and related receiverships (Bankr. D. Minn., D. Minn., and 8th Cir.);
- *Creditor/defendant railroad* in multi-billion dollar mass-tort-related Chapter 11 of Montreal Maine & Atlantic Railway, Ltd. and its associated Chapter 15 (Bankr. D. Me., 1st Cir., U.S. Sup. Ct.);
- *Second-lien lender* in workout involving California precision metals manufacturer;
- *Unsecured creditor* with 503(b)(9) claim in Borden Dairy Company Chapter 11 (Bankr. D. Del.);
- *Secured creditor* in \$30 million receivership involving frack sand company in Wisconsin state court;
- *Clawback defendant* in Ponzi scheme-related Chapter 11 of Woodbridge Group of Companies, LLC (Bankr. D. Del.);
- *Shareholder/guarantor* in \$20 million frack sand-related receivership in Minnesota state court;
- *Landlord of main headquarters* of Chapter 11 debtor USA Gymnastics (Bankr. S.D. Ind.);
- *Judgment lien holder/former owner* in environmental-related Chapter 11 of defense manufacturer Wellman Dynamics Corp. (Bankr. S.D. Iowa) (*M&A Advisor's 2018 Industrials Deal of the Year*);
- *Software Licensor* in Chapter 11 of electronics manufacturer HEI, Inc. (Bankr. D. Minn.) (*Turnaround Management Association's 2016 Winner, National Transaction of the Year*);
- *Forward contract merchant counterparties* in bankruptcies of Cloud Peak Energy, Inc. (Bankr. D. Del.) (coal), G & R Feed and Grain Co., Inc. (Bankr. S.D. Iowa) (grain), and Louisiana Pellets, Inc. in (Bankr. W.D. La.) (wood pellets);
- *Corporate and individual defendants* in case of *Central States Southeast & Southwest Areas Pension Fund v. Lakeville Transportation, Inc.* involving \$100+ million in alleged controlled-group withdrawal liability (D. Minn.);
- *Successful bidder* in 363 sale of loan servicer in Chapter 11 of bank holding company American Bancorporation (Bankr. D. Minn.);
- *Second-lien lender* with \$25 million claim in Stant Parent Corp.'s automotive-related Chapter 11 (Bankr. D. Del.);
- *Agent bank* in \$100+ million syndicated loan workout and ensuing Chapter 11 cases in Minnesota involving large national building products conglomerate Lyman Lumber Company (Bankr. D. Minn.) (*Turnaround Management Association's 2009 Winner, National Middle Market Transaction of the*

Year);

- *Official Committees of Unsecured Creditors* in numerous Chapter 11 cases, including (i) Universal Map Enterprises, Inc., a manufacturer and distributor of maps (Bankr. W.D. Mich.); (ii) Citi-Equity Group, Inc., \$100+ million Ponzi scheme involving low-income housing (Bankr. D. Minn.); (iii) Jonathan Brooks Hauser, owner of Canterbury Downs Race Track and Hauser Foods, Inc. (Bankr. D. Minn.); (iv) Retail Holdings Group Inc., retail clothing chain (Bankr. D. Minn.); and (v) Monica Scott, Inc., retail clothing chain (Bankr. D. Minn.);
- *Regional bank* in \$110 million workout involving real estate developer with residential projects throughout U.S.;
- *Chapter 11 debtor* in Minnesota-based Sun Country Airlines reorganization, the first scheduled-service air carrier to file bankruptcy post-9/11, resulting in agreed-upon lifting of stay and unprecedented Article 9 disposition of airline by lender (Bankr. D. Minn.) ;
- *DIP lender/lessor and plan co-proponent* in Chapter 11 of Recomm International Display Corp., Inc., a marketer/vendor of electronic advertising display equipment (Bankr. M.D. Fla.), and as defendant in related multi-district litigation involving hundreds of individual, class and mass actions across the U.S.;
- *Business interruption insurers* holding \$500 million claim in contested confirmation in Chapter 11 case of The Olympic Pipe Line Company venued in the (Bankr. W.D. Wash.);
- *Administrative expense claimant* in ethanol/bio-fuel conglomerate VeraSun Energy Corporation's Chapter 11 (Bankr. D. Del.);
- *Professional baseball and football teams* in issuance of non-consolidation and non-relocation legal opinions associated with public financing of Target Field (MLB) and U.S. Bank Stadium (NFL) in Minneapolis;
- *Outside directors* of large utility company in out-of-court workout involving over \$10 billion of debt, with follow-on representation in Chapter 11 cases of NRG Energy and its 25 affiliates in (Bankr. S.D.N.Y.);
- *Sole shareholder/plan co-proponent* in Chapter 11 of national home health care company, Intrepid U.S.A., Inc., and its nearly 60 affiliates venued in (Bankr. D. Minn.);
- *Founder/sole shareholder* in distressed sale of national IT consulting firm;
- *Mixed-use, commercial, and residential developers* in bankruptcy acquisitions in Washington, D.C. and surrounding area;
- *Physician-owned clinic* in workout and distressed sale of largest private practice clinic in South Dakota;
- *Large multi-national bank* in Chapter 11 of national scheduled-service bus company Jefferson Lines (Bankr. D. Minn.);
- *Multi-bank lender group* in 363 sale of Chapter 11 debtor Benson Optical, Inc., a national manufacturer/retailer of optical equipment in (Bankr. N.D. Tex.);
- *Asset-based, mezzanine, and alternative lenders* in multiple workouts, bankruptcies, and collection matters in state and federal courts across the U.S.;
- *National bank* against large student loan finance company in *S. Bank National Association v. Student Loan Finance Corporation* (D. Minn.);
- *Private lender* in Minnesota state court fraudulent transfer/debt recharacterization case of *Arena Development, LLC v. Naegele Communications, Inc.* stemming from UCC Article 9 disposition;
- *Manufacturer/lessor* Pitney Bowes, Inc. in class and mass action defense matters throughout the U.S. involving small ticket leasing; and

- *Leading agricultural conglomerate* in business-to-business non-compete case of *Cargill Incorporated v. E.I. duPont de Nemours and Company* in Minnesota state court.

### **Awards**

- Honoree, *Best Lawyers in America*, Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law(2013 – present)
- Honoree, *America's Top 100 High Stakes Litigators®*
- Honoree, Top Lawyers, Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law, *Minnesota Monthly* (2023)
- Honoree, *Leading American Attorney*, American Research Corporation

### **Professional Affiliations**

- Minnesota State Bar Association, Member, Bankruptcy Section
- Hennepin County Bar Association, Member
- Ramsey County Bar Association, Member
- American Bar Association, Member
- American Bankruptcy Institute, Member
- Turnaround Management Association, Member and Founding Board Member of Upper Midwest Chapter
- Equipment Leasing and Finance Association, Member

### **Community Involvement**

- Mitchell Hamline School of Law Center for Law and Business, Advisory Board Member
- Saint Paul Sales Tax Revitalization Board, Member, Mayor Appointed
- Children's Home Society of Minnesota, Crisis Nursery Foster Parent
- Lumen Christi Parish, Capital Campaign Co-Chair

# Judith Greenstone Miller

**Senior Counsel / Detroit (Southfield)**

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**T** (248) 727-1429

**F** (248) 351-3082

Judy is an attorney in our Bankruptcy and Restructuring and Privacy and Data Security practice groups. She specializes in bankruptcy, insolvency, creditors' rights and commercial litigation. Her practice involves representing debtors, secured and unsecured creditors, creditors' committees, and trustees in bankruptcy proceedings, primarily involving Chapter 11 reorganizations. Judy also represents parties in litigation in complex commercial disputes. She has testified numerous times on pending bankruptcy legislation before the National Bankruptcy Review Commission, the Judiciary Committees of the United States House of Representatives, and the United States Senate. Judy is a frequent lecturer nationally and has authored and co-authored many articles on bankruptcy law and procedure, revised Article 9 of the Uniform Commercial Code, and state law creditor rights issues, including receiverships and domestic asset protection trusts.

## **Practices**

Bankruptcy and Restructuring  
Commercial Litigation  
Arbitration and Mediation

## **Education**

Wayne State University Law School  
University of Michigan

## **Admissions**

State - Michigan  
Federal - U.S. District Court for the Eastern District of Michigan  
Federal - U.S. District Court for the Western District of Michigan  
Federal - U.S. Court of Appeals for the Sixth Circuit

## Notable Matters

- Reported decision in *In re Trident Associates, L.P.*, 53 F.3d 127 (6th Cir. 1995).

## Speeches and Publications

### Publications

- Co-Author, The New Small Business Bankruptcy Law: What You Need to Know, “*Mich.Bus.L.J.* (Fall 2019).
- “The New Michigan Commercial Real Estate Receivership Act,” (May 2018).
- “The New Michigan Domestic Asset Protection Trust Statute and Its Impact on Fraudulent Transfer Law,” 38 *Mich.Bus.L.J.* 24 (Spring 2018).
- “The New Michigan Domestic Asset Protection Trust Statute,” (October 2017).
- “The Sixth Circuit Court of Appeals Holds That a Perfected Assignment of Rents Enforced Pre-Petition Excludes Such Rents From Being Property of the Bankruptcy Estate,” 37 *Mich.Bus.L.J.* 37 (Spring 2017).
- “The FTC’s Expansive ‘Watch Dog’ Role in Questions – How Business Should Respond,” (2017).
- “New Ruling by U. S. Supreme Court on Standing to Pursue Litigation – Alleging a ‘Mere Statutory Violation’ Is Not Sufficient to Confer Article III Standing for a Federal Cause of Action,” 36 *Mich.Bus.L.J.* 39 (2016).
- “Summary of Powers of an Emergency Manager Under Public Act 436,” (July 2014).
- “Summary of Options for Local Governments Determined to be in a Financial Emergency to Elect Under Michigan Public Act 436,” (July 2014).
- “A Guide to Chapter 9 of the Bankruptcy Code: What You Need to Know,” (2013).
- “The Constriction of Bankruptcy Court Jurisdiction: The Limitations of Post-Confirmation Jurisdiction and Impediments to Pursuing Causes of Action.” (2012).
- “Of Claims, Planes and Automobiles — Recent Developments on Section 503(b)(9) and Reclamation Claims,” *American Bar Association Newsletter* (2009).
- “503(b)(9) Claimants-The New Constituent, A.K.A ‘The 500 Pound Gorilla’ at the Table,” *DePaul Bus. & Comm.L.J.*, Vol. 5, No. 3 (2007).
- “Waivers of Automatic Stay: Are They Enforceable,” *Real Property, Probate and Trust Journal*, Vol. 41, Number 2 (2006).
- “Protecting Professional Fees From Disgorgement: Obtain Carve-Outs From Secured Creditors to Safeguard Against Uncertainties,” *American Bankruptcy Institute Journal*, Vol. XXV, No. 5 and No. 6 (2006).
- “Lenders Best Practices, Rights and Remedies, Michigan Special Tools and Mold Lien Act,” (February 2005).
- “The Plan of Reorganization: A Thing of the Past: Pushing the Envelope in Liquidation of the Estate: Reexamining Sections 363 and 365 of the Bankruptcy Code,” *Journal of Bankruptcy Law and Practice*, Vol. 13 (August 2004).
- “The Ultimate Garage Sale – Disposing of a Troubled Company,” *Business Law Today*, Vol. 14, No. 1, pg. 11 (Sept./Oct. 2004).
- “Waivers of Automatic Stay,” 26 *Mich. Real Property Review* 195 (2000).
- “U.S. Supreme Court Rules on “New Value” or Does It?,” 26 *Mich. Real Property Review* 67 (1999).
- “Sales of Real Estate and Other Property of Bankruptcy Estates Under the Revised Local Bankruptcy

Rules of the U.S. Bankruptcy Court for the Eastern District of Michigan,” 26 *Mich. Real Property Review* 19 (1999).

- “The ‘New Value’ Exception: Myth or Reality After *Bank of America National Trust & Savings Association v. 203 N. LaSalle Street Partnership*,” 104 *Comm.L.J.* 147 (1999).
- “Recent Developments in New Value and Single Asset Real Estate Cases,” 24 *Michigan Real Property Review* 23 (1998).
- “Valuation After *Commercial Associates Corp. v. Rash*; Landlord Beware! What Happens to the Option to Renew When the Tenant Files Bankruptcy,” 24 *Mich. Real Property Review* 135 (1997).

#### Speaking Engagements

- Moderator, “Drafting and Enforcing Contracts in Light of COVID-19,” State Bar of Michigan Debtor/Creditors Rights Committee (2021).
- Moderator, “Michigan’s ‘New Expanded’ Receivership Act,” State Bar of Michigan Debtor/Creditors Rights Committee (2020).
- Presenter, “Understanding the Nuts & Bolts of the ‘New’ Subchapter V Small Business Chapter 11,” American Bankruptcy Institute Webinar (May 7, 2020).
- “ESI (Electronically Stored Information) Under the New Michigan Court Rules,” “Discovery Rules Evening Forum, Michigan Association for Justice, (September 26, 2019).
- Presenter, “New Commercial Real Estate Receivership Act,” Michigan Judicial Institute, Business Law Judges (June 25, 2018).
- Moderator, “The ‘New’ (Not So New) Uniform Assignment of Rents Statute – A Sign of Better Things to Come?,” American Bar Association, Business Bankruptcy Committee (April 13, 2018).
- Presenter, “Assignment of Rents and Bankruptcy,” State Bar of Michigan, Debtor/Creditor Rights Committee (August 9, 2017).
- Presenter, “Electronic Discovery (ESI) Issues For Business Lawyers,” ABA Business Law Section, Spring Meeting (April 2016).
- Moderator, “The New Playing Field for State Court Receivership: The View from the Bench,” State Bar of Michigan Business Law Section (Spring 2015).
- Keynote Luncheon Speaker, “Ethics – Honor the Profession,” American Bankruptcy Institute, 2015 Chicago Consumer Bankruptcy Conference (October 12, 2015).
- Presenter, “Electronically Stored Information (ESI) and Discovery Issues in Bankruptcy,” Federal Bar Association, Western District of Michigan, 27th Annual Bankruptcy Seminar (July 31, 2015).
- Moderator, “All You Ever Wanted to Know (And Were Afraid to Ask But Now Can!) About the Detroit Bankruptcy,” Joint Program of the Debtor-Creditor Rights Committee of the Business Law Section of the State Bar of Michigan and the Bankruptcy Section of the Federal Bar Association of the Eastern District of Michigan (July 2015).
- Presenter, “Electronically Stored Information (ESI) Discovery for Bankruptcy Practitioners,” Debtor-Creditor Rights Committee of the Business Law Section of the State Bar of Michigan (May 15, 2015).
- Presenter, Campbell Law School Symposium on Municipal Restructurings (October 17, 2014).
- Presenter, “Take the Fight Outside! Dispute Resolution in Commercial Finance – Protecting the Value of the Deal, Use and Enforcement of Arbitration Provisions in Workouts and Bankruptcy Cases,” American Bar Association, Business Law Section Fall Meeting (September 12, 2014).
- Moderator, “MCR 2.621 and MCR 2.622 – The New Playing Field for State Court Receiverships,” (June 10, 2014).

- Presenter, “Electronic Discovery (ESI) Issues in Bankruptcy Cases (When Electronic Discovery and Bankruptcy Collide)” The Bankruptcy & Insolvency Litigation Committee, the Business Bankruptcy Committee, and the Bankruptcy Court Structure and Insolvency Process Committee Roundtable (March 6, 2014).
- Presenter, “The ABI National Ethics Task Force Report,” Cleveland Bar Association, 2013 O’Neill Institute (June 7, 2013).
- Presenter, “Presentation of the Final Report of the Ethics Task Force,” American Bankruptcy Institute, 31st Annual Spring Meeting (April 21, 2013).
- Presenter, “Complex Bankruptcy Litigation in a Stern World,” American Bankruptcy Institute, 24th Annual Winter Leadership Conference (November 30, 2012).
- Presenter, “I Consent [To the Bankruptcy Court Hearing] – Not So Fast!!!,” American Bar Association, Business Bankruptcy Committee, Business Law Section (November 27, 2012).
- Presenter, “It’s Never Over: Post-Confirmation Jurisdiction, Liquidating Trusts and the Continuing Pursuit of Assets,” Commercial Law League of America, Current Developments in Hot & Emerging Areas of Bankruptcy, National Conference of Bankruptcy Judges (October 25, 2012).
- Presenter, “What Non-Bankruptcy Attorneys Need to Know About Bankruptcy,” State Bar of Michigan, Solo and Small Practitioner’s Section (October 2012).
- Presenter, “What Have You Done to Me Lately? *Stern v. Marshall* and Bankruptcy Court Jurisdiction,” American Bankruptcy Institute, 18th Annual Central States Bankruptcy Workshop (June 8, 2012).
- Presenter, “Managing Ethical Dilemmas in Restructuring and Turnaround Ethic and Professional Responsibility,” Joint TMA/IWIRC Presentation on Ethics (May 16, 2012).
- Presenter, “21st Century Ethics – Part I,” American Bankruptcy Institute, Annual Spring Meeting (April 2012).
- Presenter, “Ethics – National Standards for Professional Conduct by Lawyers in Bankruptcy Cases,” State Bar of Wisconsin, Bankruptcy, Insolvency & Creditors Rights Section (March 1—2, 2012).
- Presenter, “Ethical Standards Reexamined – A Discussion of New National Ethics Standards for Practitioners,” 2012 National CLE Conference (January 6, 2012).
- Presenter, “Getting What You Bargained For: Hot Issues Impacting the Chapter 11 Confirmation Process, 2012 National CLE Conference (January 6, 2012).
- Presenter, “*Stern v. Marshall* and Bankruptcy Court Jurisdiction,” Commercial Law League of America and its Bankruptcy Section, National Webinar (October 4, 2011).
- Presenter, “Actions to Avoid and Recover Fees,” American Bankruptcy Institute, Annual Spring Meeting (April 2011).
- Presenter, “Title II, The Orderly Liquidation Authority Under the Dodd-Frank Wall Street Reform and Consumer Protection Act,” The University of Miami Law School, The Business and International Comparative Law Symposium (April 2, 2011).
- Moderator, “Lehman Failure Replayed: Would FDIC Liquidation Be More Orderly Than Bankruptcy?,” American Bar Association, Spring Business Law Meeting, Joint Presentation of the Business Bankruptcy Committee and the Banking Committee (April 2011).
- Presenter, “Navigating Through the Ethical Maze of Fiduciary Duties: Ratting on Clients and Other Hazards,” American Bankruptcy Institute, Valcon Conference (February 25, 2011).
- Presenter, “Current Issues in Chapter 11, The Estate Versus the Debtor in Possession – To Whom Do You Owe Fiduciary Duties and the Implications of Breaching that Duty and Recent Case Law Update,” National CLE Conference (January 6, 2011).



- Presenter, "*Iqbal & Twombly*: Application of the New Heightened Pleading Standard in Bankruptcy Cases," National CLE Conference (January 6, 2011).
- Presenter, "Bankruptcy Basics – What You Need to Know," Michigan Association of CPA's Construction Industry Conference (August 2010).
- Presenter, "The New Financial Reform Act: What Does It Mean For Your Practice?," American Bar Association, National Webinar on Dodd-Frank Wall Street Reform and Consumer Protection Act (August 2010).
- Presenter, "Ethics & Professional Responsibility – the Basics, Professional Standards for Retention, Disclosure, Disinterestedness, Duty of Confidentiality, Inadvertent Disclosure, Conflicts of Interest, Mobility of Counsel and E-Discovery Issues," American Bankruptcy Institute, 28th Annual Spring Meeting, Nuts & Bolts Program (April 29, 2010).
- Presenter, "Dealing With the 800lb Gorillas – The Practical Guide to Chapter 11 Administration, Priority and Reclamation Claims," National CLE Conference (January 6, 2010).
- Presenter, "Litigation: Ethics – Professional Conflicts and Disclosures," Southeastern Bankruptcy Institute (April 23, 2009).
- Presenter, "Retail Issues – Reclamation and Section 503(b)(9) Claims," Southeastern Bankruptcy Institute (April 23, 2009).
- Presenter, "Navigating the Complex Web of Ethical Issues in Business Bankruptcies: Conflicts of Interest, Disclosure, Disinterestedness and Other Issues," Federal Bar Association, Western District of Michigan, Annual Bankruptcy Seminar (July 26, 2008).
- Presenter, "Ethics and Change – The New Ohio Code of Professional Responsibility," Cleveland Bar Association, 2008 O'Neill Great Lakes Regional Bankruptcy Institute (May 29, 2008).
- Presenter, "What Commercial Litigators Need to Know About Bankruptcy," State Bar of Michigan, Business Law Section, Commercial Litigation Committee (April 30, 2008).
- Presenter, "Navigating the Complex Web of Ethical Issues in Business Bankruptcies: Conflicts of Interest, Disclosure, Disinterestedness, Disgorgement and Other Issues," Alleghany Bankruptcy Association, 20th Annual Bankruptcy Symposium (November 30, 2007).
- Presenter, "Ouch – Administrative Insolvency and Disgorgement of Fees – Case Strategies," American Bankruptcy Institute, Central States Bankruptcy Workshop (June 14, 2007).
- Presenter, "The Application of State Ethics Rules in Bankruptcy: Are We Just Holding Our Noses and Looking the Other Way?," American Bankruptcy Institute, 25th Annual Spring Meeting (April 12, 2007).
- Presenter, "Recent Developments Affecting Business and Chapter 11 Cases Under the Bankruptcy Abuse Prevention and Consumer Protection Act," American Bankruptcy Institute, Annual Winter Leadership Conference (December 1, 2006).
- Presenter, "Everything You Always Wanted to Know (And Didn't Necessarily Ask) About Creditor Committee Representation, Negotiating the Ethical Minefield of Creditors Committee Representation – Luring, Landing and Keeping the 'Big Fish'," Commercial Law League of America, 21st Annual Current Developments in Hot & Emerging Areas, National Conference of Bankruptcy Judges (November 2, 2006).
- Presenter, "Bankruptcy Ethics," Detroit Bankruptcy Bar, BAPCPA: One Year Later, A Columbus Day Seminar (October 9, 2006).
- Presenter, "Recent Developments Affecting Businesses and Chapter 11 Cases Under the Bankruptcy Abuse and Consumer Protection Act," American Bar Association, Annual Meeting, Presentation of the Business Bankruptcy Committee (August 5, 2006).

- Presenter, "Analysis of New Bankruptcy Law, Amendments Under the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005, Chapter 11 and Business Bankruptcy Amendments," Commercial Law League of America, Midwest Regional Meeting (April 8, 2005).
- Presenter, "Proposed Revisions to Bankruptcy Code From S.256 as Relates to Avoidance Actions", American Bar Association, Spring Meeting of the Business Law Section (March 31, 2005).
- Moderator, "Getting to a Verdict – Evidence to Successfully Prove an Avoidance Action Through the Use of Expert and Consulting Witnesses," American Bar Association, Spring Meeting of the Business Law Section (March 31, 2005).
- Presenter, "Tenancy by the Entireties," American Bankruptcy Institute, 16th Annual Winter Leadership Conference (December 2, 2004).
- Presenter, "The Plan of Reorganization – A Thing of the Past? Pushing the Envelope in Liquidation of the Estate," American Bankruptcy Institute, Central States Bankruptcy Workshop (June 3, 2004).
- Presenter, "Acquisition of the Troubled Company," American Bar Association, Business Law Section, 8th Annual National Institute on Negotiating Business Acquisitions (November 6, 2003).
- Moderator, "The Power of the Bankruptcy Court to Issue Sanctions and Penalties – The Origin of the Power – The Necessity Doctrine and Section 105 of the Bankruptcy Code," American Bar Association, Business Bankruptcy Committee (October 17, 2003).
- Presenter, "Forum Shopping, First Day Order and Case Management Issues in Bankruptcy and Fiduciary Duties: Indemnification, Pre-Petition and Pursuing Actions Before Filing," DePaul Business and Commercial Law Journal Symposium on Mega-Bankruptcies: Representing Creditors and Debtors in Large Bankruptcies (April 10, 2003).

## Awards

- Top Rated Lawyer in Commercial Litigation, American Lawyer Media and Martindale-Hubbell (2013)
- Honoree, *Best Lawyers in America* for Bankruptcy & Creditors Rights (2020-2023)
- Honoree, Michigan *Super Lawyers* (2006-2023)
- Top Women Attorneys in Michigan, *HOOR Detroit* Magazine (2015)
- Nationally Recognized Bankruptcy Leader, Michigan Consumer Bankruptcy Association (2000)
- Best Lawyers in America for Bankruptcy and Creditors Rights (2022-2023)

## Professional Affiliations

- American Bankruptcy Institute, Chair, National Ethics Standards Task Force, 2010-2013, Co-Chair, Ethics and Professional Compensation Committee, 2008-2011, Member, Central States Bankruptcy Workshop Advisory Board, 1998-2003
- American Bankruptcy Law Journal, Member, Advisory Editorial Board, 2013-2016
- American Bar Association, Member, Business Law Section, Co-Chair of Professional Ethics Committee of the Business Bankruptcy Committee, 2023-Current, Business Bankruptcy Committee, 2001-Current, Co-Chair, Executory Contracts Committee, 2000-Current, Legislation Sub-Committee, 2017-2000, Chair, Membership Subcommittee, 2012-2015, Director, Membership Committee of the Business Law Section, 2012-2015, Co-Chair, Bankruptcy Appeals Subcommittee, 2005-2008, Chair, Litigation Subcommittee, 2002-2005, Committee on Bankruptcy Court Structure and the Insolvency Process, Chair, Attorney Discipline Task Force, Co-Chair, Task Force on Bankruptcy Rules, Member, Electronic Discovery Task Force, Katrina Hurricane Task Force, and Task Force on Bankruptcy Rule 2019

- Commercial Law League of America, Member, Bankruptcy and NCBJ Committee Sections, 2007-Present, Chair, Bankruptcy Section, 2002, Chair, NCBJ Committee, 2007-2012
- Detroit Metropolitan Bar Association, Chair, Bankruptcy Committee, 1997-2002
- Federal Bar Association for the Eastern District of Michigan, Bankruptcy Committee
- U.S. Bankruptcy Court for the Eastern District of Michigan, Bankruptcy Court Advisory Committee, Mediation Panel, Chapter 11 Rules Committee, Bankruptcy Judges Tribute Dinner Committees
- State Bar of Michigan, Civil Discovery Court Review Special Committee, Co-Chair, Business Law Section, Debtor-Creditor Rights Committee, 2000-Current, Co-Chair, Amicus Briefing Committee, 2022, Receivership Task Force and the Assignment of Rents Task Force, 2010-2013, Business Council, 2010-2013, American Jewish Committee, Member, Executive Committee, Chair, Nominating Committee, 1998-2014

### **Community Involvement**

- Care House Oakland County, Development Committee, Board of Directors
- Detroit Chapter of the American Jewish Committee, Board of Trustees, 1998-2008, 2015-2017, Vice President, 2005-2007, Secretary, 2003-2004, Treasurer, 2000-2003, Chair, Nominating Committee, 1998-2012, Member, Executive Committee, 2000-2008
- Eisenhower Dance Company, Board of Directors, 2003-2010
- Gleaners Food Bank of Southeastern Michigan, Member, Vice-Chair, Development Committee
- Great Lakes Chamber Music Festival, Board of Directors, Nominating, Development and Community, Engagement/DEI Committees
- The Heidelberg Project, Board of Directors, 2010-2012

# Kimberly Ross Clayson

**Senior Counsel / Detroit (Southfield), Detroit  
(Downtown)**

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Kim is an attorney in our Bankruptcy and Restructuring practice group. She serves a diverse client portfolio in the areas of insolvency law, creditors' rights, business law and health law. She provides counsel to operating businesses as well as to creditors of financially distressed businesses and individuals. Kim has extensive experience restructuring business debtors and representing Chapter 7 trustees in fraud investigations and bankruptcy litigation. She was appointed and presently serves as one of only five Subchapter V Trustees in the Eastern District of Michigan under the Small business Reorganization Act of 2019.

## **Practices**

Bankruptcy and Restructuring  
Creditors' Rights

## **Industries**

Health Care and Life Sciences

## **Education**

University of Detroit Mercy  
School of Law

Michigan State University -  
James Madison College

## **Admissions**

State - Michigan

## Speeches and Publications

### Publications

- “Chapter 15 – Bankruptcy Adversary Proceedings,” *Michigan Causes of Action Formbook (2022 Edition)*, published by ICLE.
- “Subchapter V Case Law Update,” *National Association of Bankruptcy Trustees Journal*, Summer 2021 Issue.
- “Assets Wanted: Chapter 7 Trustee Panel,” Hon. Stephen W. Rhodes Detroit Consumer Bankruptcy Conference, 2010.

### Speaking Engagements

- Speaker, “Know Your Rights and Responsibilities Under the No Surprises Act,” Decision Health Advanced Specialty Coding Compliance & Reimbursement Symposium, Pain & Anesthesia Track, 2022.
- Speaker, “Understand Your Fraud Risk: Lessons Learned From Recent Enforcement Actions,” Decision Health Advanced Specialty Coding Compliance & Reimbursement Symposium, Pain & Anesthesia Track, 2022.
- Panelist, “Hot Topics in Subchapter V,” Minnesota CLE Bankruptcy Institute, 2022.
- Panelist, “SBRA Update,” Federal Bar Association, Western District of Michigan 34th Annual Bankruptcy Section Seminar, 2022.
- Speaker, “Anti-Kickback/Stark Physician Self-Referral Update: Are the New Rules Good News for Your Practice?,” Decision Health Advanced Specialty Coding Compliance & Reimbursement Symposium, Pain & Anesthesia Track, 2021.
- Speaker, “Privacy and Security Update: Keep Up With the Growing Risk for Your Practice,” Decision Health Advanced Specialty Coding Compliance & Reimbursement Symposium, Pain & Anesthesia Track, 2021.
- Speaker, “Privacy and Security Update: Keep Up With the Growing Risk for Your Practice,” Decision Health Billing & Compliance Summit, 2021.
- Panelist, “Subchapter V Case Law Update,” Hon. Stephen W. Rhodes Detroit Consumer Bankruptcy Conference, 2021.
- Panelist, “Dealing with Co-Owners of Bankruptcy Estate Property,” Hon. Stephen W. Rhodes Detroit Consumer Bankruptcy Conference, 2019.
- Webinar Presenter, “Section 523 Exceptions to Discharge Adversary Proceedings,” Strafford Publications, Inc., 2019.
- Presenter, “Defining Your Exit Strategy,” Lawrence Technical University Detroit Center for Design + Technology, 2018.
- Panelist, “Prosecuting & Defending §523 Adversary Proceedings,” Hon. Stephen W. Rhodes Detroit Consumer Bankruptcy Conference, 2018.
- Panelist, “Fuel for Growth: Collaboration Over Competition,” Techstars Startup Week Detroit, 2018.
- Panelist, “Can You AI Your Professionals Out of a Job?,” Techstars Startup Week Detroit, 2018.
- Panelist, “Getting Beyond ‘No’: Why your Business Idea Isn’t Getting Funded,” Techstars Startup Week Detroit, 2018.
- Panelist, “Chapter 11 Basics for Attorneys,” Hon. Stephen W. Rhodes Detroit Consumer Bankruptcy Conference, 2017.

- Panelist, "Mortgage Issues," Hon. Stephen W. Rhodes Detroit Consumer Bankruptcy Conference, 2014.
- Presenter, "The Art of Negotiation," University of Michigan's Center for Middle Eastern and North African Studies Entrepreneurship through Empowerment Program, 2014.
- Speaker, "Bankruptcy of Detroit & Doing Business in the Region," Michigan State University Turkish Resource Center of North America US-Turkey Creative Economies Business Summit, Istanbul, Turkey, 2013.
- Panelist, "Chapter 11 Bankruptcy A 'How To' Guide," Hon. Stephen W. Rhodes Detroit Consumer Bankruptcy Conference, 2011.
- Speaker, "Legal Planning for Small Businesses," Open City Detroit, 2010.

### **Professional Affiliations**

- American Bankruptcy Institute, Member, 2006-Current
- American Health Law Association, Member, 2022-Current
- Federal Bar Association for the Eastern District of Michigan, Member, 2006-Current
- Institute of Continuing Legal Education, Contributor
- National Association for Bankruptcy Trustees, Member, 2020-Current
- State Bar of Michigan, Member, Business Law Section, UCC Committee Co-Chair, 2022-Current
- State of Michigan Attorney Discipline Board, Hearing Panelist, 2019-Current
- Women's Law Association of Michigan, Member, Wayne Region and Tip of the Mitt Region, 2020-Current

### **Community Involvement**

- Detroit Waldorf School, Board Member, 2010-2016, Treasurer, 2012-2014
- Outlier Media, Board Member, 2022-Current

# Lauren Sell

**Paralegal / Detroit (Southfield)**

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**T** (248) 727-1455

Lauren is a paralegal in Taft's Southfield office. She provides support to the firm's Real Estate group as well as the Bankruptcy and Restructuring group.

Prior to joining the firm, Lauren was a paralegal with a well-known international law firm based in Miami. Lauren brings over ten years of experience working in the legal field.

Lauren earned her bachelor's degree in criminology from the University of Tampa.

## **Practices**

Real Estate

Bankruptcy and Restructuring

## **Education**

University of Tampa (2014)

# Marguerite M. Donahue

**Senior Counsel / Detroit (Southfield)**

**E** mdonahue@taftlaw.com

**T** (248) 727-1432

**F** (248) 351-3082

Marguerite is an attorney in Taft's Venture Capital and Emerging Companies practice group. She has a varied business law skillset focused on advising clients on mergers and acquisitions, investments by private equity sponsors, corporate governance, capital raising, secured and unsecured lending transactions, and securities law. Marguerite has managed a variety of transactions, including asset sales, stock and membership interest sales, exchange offers, and reorganizations.

Marguerite is a former chair of the Business Law Section of the State Bar of Michigan (2012 – 2013). She served as a member of the Business Law Section's Ad Hoc Committee on Legal Opinions in Business Transactions, which issued a widely referenced report on state law matters affecting legal opinions delivered in business transactions.

## **Practices**

Venture Capital and Emerging Companies

Mergers and Acquisitions

Corporate Governance

Private Equity

## **Education**

Wayne State University Law School (1987)

Wayne State University (1984)

## **Admissions**

State - Michigan



### **Awards**

- Honoree, Michigan *Super Lawyers* (2011 – 2021)
- Recipient, Wayne State University, Women's Alumni Association, *Service Award* (2007)

### **Professional Affiliations**

- State Bar of Michigan, Business Law Section, Member and Liaison to the Institute of Continuing Legal Education, Past Chair, Past Vice Chair, Past Secretary, Past Treasurer, Past Council Member

# Paul Hage

**Practice Group Co-Chair / Partner / Detroit  
(Southfield)**

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Paul is co-chair of the firm's Bankruptcy and Restructuring practice group. He specializes in representing debtors, lenders, creditors' committees, asset purchasers, unsecured creditors, and trustees in bankruptcy proceedings nationwide. Paul is also a member of the firm's Diversity & Inclusion Committee.

Paul is a Fellow in the American College of Bankruptcy and a member of the Executive Committee of the American Bankruptcy Institute. He has been an Adjunct Professor at the University of Michigan Law School and is certified by the American Board of Certification as a specialist in business bankruptcy law. He is a member of the Mediation Panel for the United States Bankruptcy Court for the Eastern District of Michigan. Additionally, Paul serves as Co-Director of the Conrad B. Duberstein National Bankruptcy Moot Court Competition, the largest single site moot court competition in the country.

Paul serves as the President of Access to Bankruptcy Court, a non-profit organization that raises funds to provide experienced bankruptcy counsel, free of charge, to low-income consumer debtors residing in the Eastern District of Michigan. Additionally, he is a member of the Board of Directors of CARE (Credit Abuse Resistance Education), a national nonprofit that provides financial literacy education to students and young adults.

## **Practices**

Bankruptcy and Restructuring  
Creditors' Rights

## **Education**

St. John's University School of Law

Loyola University Chicago  
School of Law

Michigan State University,  
James Madison College, B.A.

## **Admissions**

State - Michigan

Federal - U.S. Supreme Court

Federal - Western District of Michigan

Federal - Eastern District of Michigan

Federal - U.S. Court of Appeals  
for the Sixth Circuit

## Speeches and Publications

### Books/Treatises

- Michigan Security Interests in Personal Property, The Institute of Continuing Legal Education (2017).
- Representing the Creditors' Committee: A Guide for Practitioners, American Bankruptcy Institute (2016).
- Credit-Bidding in Bankruptcy: A Guide for Lenders, Creditors and Distressed-Deb Investors, American Bankruptcy Institute (2015).
- The Bankruptcy Claims Handbook, American Bar Association (2013).
- Strategic Alternatives for Distressed Business, ThomsonReuters (2008).
- Norton Bankruptcy Law & Practice, ThomsonReuters (2008).

### Articles

- "Rising Home Values and Chapter 13: A Deeping Split," *Rochelle's Daily Wire* (2023).
- "Recent Developments in Section 503 – Administrative Expenses," *Norton Annual Survey of Bankruptcy Law* (2023).
- "The New Michigan Uniform Assignment of Rents Act," *The Michigan Business Law Journal* (2022).
- "Recent Developments in Section 503-Administrative Expenses," *Norton Annual Survey of Bankruptcy Law* (2022).
- "The Great Unsettled Question: Nonconsensual Third-Party Releases Deemed Impermissible in *In re Purdue Pharma, LP*," *American Bankruptcy Institute Journal* (2022).
- "Recent Developments in Section 503-Administrative Expenses," *Norton Annual Survey of Bankruptcy Law* (2021).
- "Michigan Dramatically Expands Existing Receivership Law with the Enactment of The Receivership Act," *The Michigan Business Law Journal* (2021).
- "Ten Years Later, Access to Bankruptcy Court Has Never Been More Important," *The Michigan Business Law Journal* (2021).
- "City of Chicago v. Fulton: Supreme Court Rules that Passive Retention of Estate Property Does Not Violate the Automatic Stay," *Journal of Bankruptcy Law & Practice* (2021).
- "Recent Developments in Section 503-Administrative Expenses," *Norton Annual Survey of Bankruptcy Law* (2020).
- "The Next Wave of PPP Litigation: Use of PPP Funds in Chapter 11," *Norton Bankruptcy Law Adviser* (2020).
- "The Nuts & Bolts of the Structured Dismissal of a Chapter 11 Case," *American Bankruptcy Institute Journal* (2020).
- "The New Small Business Bankruptcy Law: What You Need to Know," *The Michigan Business Law Journal* (2019).
- "Benchnotes: Eleventh Circuit Highlights Difficulty of Obtaining Sanctions for Discharge Violations Post-Taggart," *American Bankruptcy Institute Journal* (2019).
- "Border Control: The Enforceability of Contractual Restraints on Bankruptcy Filings," *ABA Business Law Today* (2019).
- "Still the Same: Direct Payments In Chapter 13 Are "Payments Under the Plan," *Norton Bankruptcy Adviser* (2019).
- "You Never Give Me Your Money: Tenancy By the Entireties in Michigan," *The Michigan Business*

*Law Journal* (2019).

- “Benchnotes: First Circuit Addresses BAPCPA Stay Termination for Repeat Filers,” *American Bankruptcy Institute Journal* (2019).
- “Benchnotes: Second Circuit Affirms Dismissal of Involuntary Bankruptcy Involving Two-Party Dispute,” *American Bankruptcy Institute Journal* (2018).
- “Recent Developments in Section 503-Administrative Expenses,” *Norton Annual Survey of Bankruptcy Law* (2018).
- “Benchnotes: Purchase of Unsecured Claims to Defeat Confirmation Does Not Constitute Bad Faith,” *American Bankruptcy Institute Journal* (2018).
- “The New Michigan Domestic Asset Protection Trust Statute and its Impact on Fraudulent Transfer Law,” *The Michigan Business Law Journal* (2018).
- “Benchnotes: Statutory Commission for Chapter 7 Trustees Must be Awarded Absent Exceptional Circumstances,” *American Bankruptcy Institute Journal* (2018).
- “Benchnotes: Eleventh Circuit Adopts Totality of Circumstances Standard for Judicial Estoppel,” *American Bankruptcy Institute Journal* (2018).
- “Benchnotes: Ninth Circuit Holds that a Sale Under 363(f) Strips Tenants of their 365(h) Rights,” *American Bankruptcy Institute Journal* (2017).
- “Physical Possession of Goods is Required for an Administrative Expense Under Section 503(b)(9),” *ABI Unsecured Trade Creditors Committee Newsletter* (2017).
- “Recent Developments in Section 503- Administrative Expenses & Key Employee Retention, Incentive and Severance Plans,” *Norton Annual Survey of Bankruptcy Law* (2017).
- “Sixth Circuit Court of Appeals holds That A Perfected Assignment of Rents Enforced Pre-Petition Excludes Such Rents From Being Property of the Bankruptcy of the Bankruptcy Estate,” *The Michigan Business Law Journal* (2017).
- Benchnotes: Bankruptcy Courts Lack Constitutional Authority to Approve Third-Party Releases,” *American Bankruptcy Institute Journal* (2017).
- “Benchnotes: Sixth Circuit Addresses Good Faith and Mere Conduit Fraudulent Transfer Defenses,” *American Bankruptcy Institute Journal* (2017).
- “Benchnotes: Ninth Circuit Extends Barton Doctrine to Unsecured Creditor Committee Members,” *American Bankruptcy Institute Journal* (2017).
- “Benchnotes: Ninth Circuit Holds That Costs of Juvenile Detention Can be Discharged,” *American Bankruptcy Institute Journal* (2016).
- “Recent Developments in Section 503-Administrative Expenses & Key Employee Retention, Incentive and Severance Plans,” *Norton Annual Survey of Bankruptcy Law* (2016).
- “Benchnotes: Circuit Split on Dischargeability of Tax Debts on Late-Filed Returns,” *American Bankruptcy Institute Journal* (2016).
- “Benchnotes: Seventh Circuit Holds that \$10,000 Book of Mormon Bible is an Exempt Asset,” *American Bankruptcy Institute Journal* (2016).
- “Benchnotes: Third Circuit Weighs Factors for Granting a Stay Pending Appeal,” *American Bankruptcy Institute Journal* (2016).
- “Benchnotes: Sixth Circuit Holds That Substantial Contribution Claims are Available in Chapter 7,” *American Bankruptcy Institute Journal* (2015).
- Recent Developments in Section 503-Administrative Expenses,” *Norton Annual Survey of Bankruptcy Law* (2015).
- “Benchnotes: Tenth Circuit Rules that Recharacterization Remedy Survives Recent Rulings,”

*American Bankruptcy Institute Journal* (2015).

- “Strike Two: First Circuit Affirms Lower Court’s Ruling that Puerto Rico’s Municipal Restructuring Law is Unconstitutional,” *American Bankruptcy Institute Journal* (2015).
- “Benchnotes: Fifth Circuit Rejects Retrospective “Actual Benefit” Standard for Reviewing Attorney Fees,” *American Bankruptcy Institute Journal* (2015).
- “Benchnotes: Victory Through Application of ‘Hypothetical’ Test in Trump Entertainment Bankruptcy,” *American Bankruptcy Institute Journal* (2015).
- “Benchnotes: Mistakenly Filed Termination Statement is Effective to Terminate Security Interest in \$1.5 Billion Loan,” *American Bankruptcy Institute Journal* (2015).
- “Benchnotes: Courts Lack Jurisdiction to Determine Tax Refund Claims Brought by Liquidating Trustees,” *American Bankruptcy Institute Journal* (2015).
- “Not for Sale” An Approach to the Approval of Chapter 7 Discharge Settlements by Trustees,” *American Bankruptcy Institute Journal* (2014).
- “Benchnotes: Sixth Circuit Clarifies Standard for When a Cause of Action Becomes Property of the Estate,” *American Bankruptcy Institute Journal* (2014).
- “Recent Developments in Section 503 – Administrative Expenses & Key Employee Retention, Incentive and Severance Plans,” *Norton Annual Survey of Bankruptcy Law* (2014).
- “Is the Unfinished Business Rule Finished? Recent Decisions May Close the Book on Hourly Matters,” *American Bankruptcy Institute Journal* (2014).
- “Benchnotes: Eighth Circuit Addresses Subsequent New Value Defense in Tri-Party Relationships,” *American Bankruptcy Institute Journal* (2014).
- “Benchnotes: Fisker Court Limits Secured Creditor’s Right to Credit Bid,” *American Bankruptcy Institute Journal* (2014).
- “When the Third Circuit Speaks, Trade Creditors Should Listen: Takeaways on Subsequent New Value from *In re Friedman’s*,” *NACM Business Credit* (2014).
- “Benchnotes: Third Circuit Clarifies Impact of Section 502(d) on Claims Trading in *In re KB Toys, Inc.*,” *American Bankruptcy Institute Journal* (2014).
- “Retooling for Chapter 9: How is Chapter 9 Different from Chapter 11?,” *The Journal of Corporate Renewal* (2013).
- “Benchnotes: Litigants Cannot Consent to a Bankruptcy Court Determining Matters for Which They Lack Constitutional Authority,” *American Bankruptcy Institute Journal* (2013).
- “The Belly of the Beast: Law Firm Insolvencies, Unfinished Business and Jewel-Waivers,” *ABA Business Law Today* (2013).
- “Recent Developments in Section 503 – Administrative Expenses & Key Employee Retention, Incentive and Severance Plans,” *Norton Annual Survey of Bankruptcy Law* (2013).
- “A Guide to Chapter 9 of the Bankruptcy Code: What You Need to Know,” *Crain’s Detroit Business* (2013).
- “Benchnotes: Ninth Circuit Creates Circuit Split Regarding Whether the Holder of an Unstayed State Court Judgment Can be a Petitioning Creditor in an Involuntary Case,” *American Bankruptcy Institute Journal* (2013).
- “The (Heightened) Requirements for Chapter 7 Trustees to Retain Their Own Law Firms as Counsel,” *American Bankruptcy Institute Journal* (2013).
- “Coming Soon to a State Near You: What You Should Know About the New Revisions to Article 9,” *American Bankruptcy Institute Journal* (2013).
- “Benchnotes: Statutory Cap on Lease Termination Claims Does Not Preclude Additional Claims by a

- Landlord for Maintenance and Repair Damages,” *American Bankruptcy Institute Journal* (2013).
- “*In re Touse*: When Can Indirect Benefits Constitute Reasonably Equivalent Value in Fraudulent Transfer Actions?” *The Michigan Business Law Journal* (2013).
  - “Benchnotes: California Bankruptcy Court Analyzes Eligibility Requirements to be a Chapter 9 Debtor,” *American Bankruptcy Institute Journal* (2013).
  - “Res Judicata Bars Avoidance Actions Against Estate Professionals Where Pre-Petition Transfers Are Properly Disclosed,” *American Bankruptcy Institute Journal* (2012).
  - “You Can’t Take Them With You: Coudert Brothers and the Application of the Unfinished Business Rule to Dissolved Law Firms,” *American Bankruptcy Institute Journal* (2012).
  - “Recent Developments in Section 503 – Administrative Expenses,” *Norton Annual Survey of Bankruptcy Law* (2012).
  - “What Can Your Operating Agreement Do For You?: Navigating Through the Intersection of Bankruptcy & LLC Law,” *American Bankruptcy Institute Journal* (2012).
  - “Who Is A ‘Transferee’ Under Section 550(a) of the Bankruptcy Code?: The Divide Over Dominion, Control and Good Faith in Applying the Mere Conduit Defense,” *Journal of Bankruptcy Law & Practice* (2012).
  - “Recent Developments in Section 503 – Administrative Expenses,” *Norton Annual Survey of Bankruptcy Law* (2011).
  - “If You Build It...What You Should Know About Mechanic’s Liens in Bankruptcy,” *American Bankruptcy Institute Journal* (2011).
  - “When Timing is Everything: Treatment of Consignment Agreements in Bankruptcy,” *ABI Unsecured Trade Creditors Committee Newsletter* (2011).
  - “The Delphi Preference Actions: An Abuse of the Civil Procedure Rules,” *Turnaround Management Association Michigan Chapter Newsletter* (2011).
  - “State Courts have Jurisdiction to Interpret § 363 Sales Orders, Enforce Implied Restrictive Covenants,” *American Bankruptcy Institute Journal* (2011).
  - “A Hot Issue – Does Electricity Constitute ‘Goods’ Under the Bankruptcy Code?” *Journal of Bankruptcy Law & Practice* (2011).
  - “A Split in the Case Law: Does BAPCPA’s Small-Dollar Venue Restriction Apply to Preference Actions,” *American Bankruptcy Institute Journal* (2010).
  - “Is it Still New Value? – Application of Section 503(b)(9) to the Subsequent New Value Preference Defense,” *Journal of Bankruptcy Law & Practice* (2010).
  - “Recent Developments in Section 503 – Administrative Expenses,” *Norton Annual Survey of Bankruptcy Law* (2010).
  - “Does Section 502(d) Apply to Administrative Expenses? – The Second Circuit Joins the Debate In *re Ames Stores*,” *Journal of Bankruptcy Law & Practice* (2009).
  - “Recent Developments in Section 503—Allowance of Administrative Expenses,” *Norton Annual Survey of Bankruptcy Law* (2009).
  - “Of Claims, Planes & Automobiles—Recent Developments on 503(b)(9) and Reclamation Claims,” *ABA Section of Business Law Business Bankruptcy Newsletter* (2009).
  - “Recent Developments in Section 503—Allowance of Administrative Expenses,” *Norton Annual Survey of Bankruptcy Law* (2008).
  - “A Primer on BAPCPA’s Small Business Bankruptcy Provisions” *Norton Bankruptcy Law Adviser* (2007).
  - “Key Employee Retention Plans Under BAPCPA: Is There Anything Left?” *Journal of Bankruptcy*

*Law & Practice* (2007).

- “Small Business Provisions Under BAPCPA,” *Journal of Bankruptcy Law & Practice* (2007).

#### Speaking Engagements

- “Crypto and Bankruptcy: Where We Are and Where We Are Going,” Minnesota Bankruptcy Institute (2023).
- “I Knew That Stuff Was Fake: Crypto Redux,” Federal Bar Association Western District of Michigan Bankruptcy Seminar (2023).
- “The New Michigan Uniform Assignment of Rents Act,” State Bar of Michigan Webinar (2022).
- “Third-Party Releases in Chapter 11 Bankruptcy,” Seventy-Sixth Judicial Conference of the Sixth Circuit (2022).
- “Circuit Splits: Split Open and Melt,” Federal Bar Association Western District of Michigan Bankruptcy Seminar (2022).
- “Equitable Mootness: What Should the Law Be?” American Bankruptcy Institute Annual Spring Meeting (2022).
- “All Things Bankruptcy Legislative Update,” ABI Hon. Steven W. Rhodes Consumer Bankruptcy Conference (2021).
- “Receiverships,” Federal Bar Association Western District of Michigan Bankruptcy Section Seminar (2021).
- “The New Normal in the Bankruptcy Court,” Federal Bar Association Eastern District of Michigan Webinar (2021).
- “Lessons Learned: The Demise of Art Van and Loves Furniture,” Turnaround Management Association Webinar (2021).
- “Barfly Ventures Bankruptcy: A Case Study,” Turnaround Management Association Webinar (2021).
- “Hot Topics with Bill Rochelle,” American Bankruptcy Institute Winter Leadership Conference (2020).
- “Michigan’s ‘New Expanded’ Receivership Act,” State Bar of Michigan Debtor/Creditors Rights Committee (2020).
- “Chapter 11 in the Era of COVID-19,” Federal Bar Association Western District of Michigan Bankruptcy Section Seminar (2020).
- “Insolvency Issues In the Wake of COVID-19 and The Cares Act,” Federal Bar Association Eastern District of Michigan Webinar (2020).
- “A Deep Dive on Important Bankruptcy Cases,” ABI Hon. Steven W. Rhodes Consumer Bankruptcy Conference (2019).
- “Eye on Bankruptcy,” American Bankruptcy Institute Webinar (2019).
- “Enigmatic Exemptions Explained,” Federal Bar Association Western District of Michigan Bankruptcy Section Seminar (2019).
- “Tempnology: Trademark Agreements and the Consequences of Rejection,” American Bankruptcy Institute Webinar (2019).
- “Assume? Reject? Assign? Ride Through? Jump Around?,” Federal Bar Association Western District of Michigan Bankruptcy Section Seminar (2018).
- “The Tightrope Walk of Asset Protection Planning,” MICPA Management Information and Business Conference (2018).
- “Getting Paid and Avoiding Disgorgement,” American Bankruptcy Institute Central States Bankruptcy Workshop (2018).

- “Contracting Away the Code: The Enforceability of Pre-Bankruptcy Agreements,” ABA Business Law Section Spring Meeting (2018).
- “Advanced Chapter 11 Issues,” Federal Bar Association Western District of Michigan Bankruptcy Section Seminar (2017).
- “Energy Case Studies,” ABI Central States Bankruptcy Workshop (2017).
- “Bankruptcy Fundamentals,” Consumer Bankruptcy Association (2017).
- “The New Michigan Domestic Asset Protection Trust Act,” State Bar of Michigan Debtor/Creditors Rights Committee (2017).
- “Discharging ‘Unknown’ Claims,” Annual Conference of the National Conference of Bankruptcy Judges (2016).
- “Recent Developments in 363 Sales,” Norton Bankruptcy Litigation Institute – Las Vegas (2016).
- “Litigation of Professional Fees in Bankruptcy,” Norton Bankruptcy Litigation Institute – Las Vegas (2016).
- “Current Issues Regarding Objections to Discharge in Chapter 7 Cases,” ABI Detroit Consumer Bankruptcy Conference (2015).
- “Not for Profit and Religions Related Bankruptcies,” ABI Midwestern Bankruptcy Institute (2015).
- “Loan-to-Own and Other § 363 Bidding and Acquisition Strategies,” ABI Central States Bankruptcy Workshop (2015).
- “Is There a Need for Venue Reform in Chapter 11?” ABI Unsecured Trade Creditors Committee Teleseminar (2015).
- “Supreme Court Case Law Update,” ABI Memphis Consumer Bankruptcy Conference (2015).
- “Supreme Court Consumer Bankruptcy Decisions,” ABI Media Teleconference (2015).
- “The Legal Fight for the Future of Detroit,” Turnaround Management Association Spring Conference (2015).
- “One City at a Time: The Role and Increasing Presence of Chapter 9 Municipal Bankruptcies,” Campbell University Law School Symposium (2014).
- “(Almost) Everything You Wanted to Know About....Executory Contracts,” Annual Conference of the National Conference of Bankruptcy Judges (2014).
- “Bankruptcy 101,” Michigan Chapter of the Turnaround Management Association (2014).
- “Municipal Bankruptcy and Recent Developments in Chapter 9,” Norton Institutes Western Mountains Bankruptcy Law Seminar (2014).
- “Non-Profit Chapter 11’s,” Norton Institutes Western Mountains Bankruptcy Law Seminar (2014).
- “The Intricacies of Section 363 Sales,” ABI Central States Bankruptcy Workshop (2014).
- “Supreme and Appellate Court Case Law Update,” ABI Memphis Consumer Bankruptcy Conference (2014).
- “Fisker and Free Lance-Star-Anomalies or Signs of a Trend?,” ABI Unsecured Trade Creditors Committee Webinar (2013).
- “Chapter 9: The Detroit Case,” TMA Great Lakes Regional Conference (2014).
- “Representing Creditors in Wilmington and Manhattan: An Outsider’s Primer to Litigating in American’s Busiest Bankruptcy Courts,” ABI Live Webinar (2014).
- “Live to Negotiate Another Day,” Turnaround Management Association Senate Conference (2014).
- “The Impact of Section 503(b)(9) on the Subsequent New Value Preference Defense,” ABI Unsecured Trade Creditors Committee Teleseminar (2013).
- “*Stern v. Marshall*: How the Circuit Courts Have Interpreted It,” ABI Memphis Consumer Bankruptcy Conference (2013).



- “All That You Can’t Leave Behind: Law Firm Insolvencies, the Unfinished Business Rule and its Impact on Business Lawyers,” ABA Business Law Section Spring Meeting (2013).
- “Substantive Consolidation of Bankruptcy Cases: An Overview,” Norton Bankruptcy Litigation Institute – Las Vegas (2013).
- “Recent Developments in Preference Litigation,” Norton Bankruptcy Litigation Institute – Las Vegas (2013).
- “Fraudulent Transfer Law: Should it Be Changed?,” Debtor/Creditors’ Rights Committee of the State Bar of Michigan Business Law Section (2013).
- “Tropical Storm TOUSA: Has the 11th Circuit Burst Lending to Distressed Borrowers on the Bubble?,” Annual Conference of the National Conference of Bankruptcy Judges (2012).
- “Examining Litigation Surrounding the Dissolution of a Distressed Law Firm,” American Bankruptcy Institute Podcast (2012).
- “Stern v. Marshall: The Current State of Bankruptcy Court Jurisdiction,” West Legal Ed Teleseminar (2012).
- “Section 503(b)(9) and its Impact on the Subsequent New Value Defense,” West Legal Ed Teleseminar (2012).
- “Claims Litigation in Bankruptcy Cases,” West Legal Ed Teleseminar (2012).
- “Recent Developments in Claims & Preference Litigation,” Norton Bankruptcy Litigation Institute – Las Vegas (2012).
- “Bankruptcy Jurisdiction, Withdrawal & Abstention,” ICLE Basic Litigation in Bankruptcy Court Seminar (2012).
- “Goldilocks and the Three Fraudulent Transfer Defenses: Can Good Faith, Mere Conduit or In Pari Delicto be the Perfect Size?” National CLE Conference in Snowmass, Colorado (2012).
- “Everything You Prefer to Avoid: What You Really Should Know About Fraudulent Transfers, Preferences and Avoidance Actions,” Annual Conference of the National Conference of Bankruptcy Judges (2011).
- “Iqbal & Twombly: Application of the Heightened Pleading Standard in Bankruptcy Adversary Proceedings,” National CLE Conference in Vail Colorado (2011).
- “Bankruptcy & Reorganization: What You Need to Know,” Michigan Association of Certified Public Accountants 2010 Automotive Dealers, Construction Industry and Controllershship Conference (2010).
- “Bankruptcy Pleading Standards After Twombly and Iqbal,” Debtor/Creditors’ Rights Committee of the State Bar of Michigan Business Law Section (2010).
- “Representing Unsecured Creditors’ Committees,” Michigan Chapter of the Turnaround Management Association (2010).

## Awards

- Recipient, American Bankruptcy Institute 40 Under 40 Award (2017)
- Recipient, American Bankruptcy Institute Committee Leader of the Year (2017)
- Recipient, American Bankruptcy Law Journal Award (2007)
- Recipient, American Bar Association Business Bankruptcy Committee Kathryn R. Heidt Award (2013)
- Recipient, Federal Bar Association for the Eastern District of Michigan Chapter Recognition Award (2022)
- Honoree, DBusiness *Top Young Lawyer* (2013)
- Honoree, DBusiness *Top Lawyers* (2013, 2015, 2016, 2018, 2020)

- Honoree, Michigan Lawyers Weekly, *Up & Coming Lawyer* (2011)
- Honoree, Michigan *Super Lawyers*, Bankruptcy: Business (2013 – present)
- Honoree, Michigan *Super Lawyers* Rising Stars (2011 – 2012)

## Professional Affiliations

- American Bankruptcy Institute, Executive Committee and Secretary, 2022-present, Board of Directors, 2019-present, American Bankruptcy Institute Journal; Executive Editor, 2020-present; Coordinating Editor, 2012-2019, ABI Unsecured Trade Creditors Committee; Co-Chair, 2015-2017; Education Director, 2014-2015; Newsletter Editor, 2012-2014, ABI Emerging Industries & Technology Committee; Education Director, 2017-2019, Shapero Cup Regional Moot Court Competition & Symposium; Planning Committee, 2019-present, Strategic Planning Taskforce, 2018-2019, Volo Circuit Court Opinion First Responder; Editorial Board, 2010-2016
- American Bankruptcy Law Journal, Member, Editorial Advisory Board, 2017-2019, Chair, National Conference of Bankruptcy Judges Symposium Committee, 2019
- American Bar Association Business Law Section, Business Bankruptcy Committee, Co-Chair, Claims & Priorities Subcommittee, 2011-present, Vice-Chair, Abuses of the Bankruptcy Process Subcommittee, 2009-2011
- American Board of Certification of Bankruptcy and Creditors' Rights Attorneys, Board of Directors, 2019-present
- American College of Bankruptcy, Fellow, 2022-present, Diversity Equity & Inclusion Committee, 2023-present
- American Law Institute, Member, 2019-present
- Credit Abuse Resistance Education (CARE), Board of Directors, 2022-present, Development Committee, 2022-present
- Consumer Bankruptcy Association, Member, 2018-present
- Federal Bar Association for the Eastern District of Michigan, Board of Directors, 2023-present, Co-Chair, Bankruptcy Committee, 2021-present, Barbara J. Rom Award for Bankruptcy Excellence Selection Committee, 2019-present, Western District of Michigan Bankruptcy Seminar Planning Committee, 2019-present
- Mediation Panel for the United States Bankruptcy Court for the Eastern District of Michigan, Member, 2021-present
- National Conference of Bankruptcy Judges, Education Committee, 2021-2022
- Norton Institutes on Bankruptcy Law, Contributing Editor, Norton Annual Survey of Bankruptcy Law, 2008-present, Editorial Advisory Board, Norton Bankruptcy Law Adviser, 2018-present, Contributing Editor, Norton Bankruptcy Law & Practice 3d Treatise, 2007-present, Editorial Advisory Board, Norton Journal of Bankruptcy Law & Practice, 2010-present
- Pro Se Bankruptcy Assistance Project d/b/a Access to Bankruptcy Court, President, 2019-present, Secretary, 2016-2019
- State Bar of Michigan, Vice-Chair, Business Law Section Debtor/Creditor Rights Committee, 2016-present
- Turnaround Management Association, Michigan Chapter President, 2013-2014, Michigan Chapter Board of Directors, 2010-2016, TMA Global NextGen Leadership Committee, 2013-2014

# Peter E. Deegan

**Partner / Chicago, Washington, DC**

**E** pdeegan@taftlaw.com

**T** (312) 836-4052

**T** (202) 664-1546

**F** (312) 754-2382

As a seasoned trial lawyer and member of Taft's Compliance, Investigations, and White Collar Defense practice since 2021, Pete brings clients extensive national experience in white collar criminal litigation and corporate compliance, gained from years leading complex business investigations and from serving on the U.S. Attorney General's Advisory Subcommittee for White Collar Fraud.

He most recently served as the United States Attorney for the Northern District of Iowa, with a career spanning 22 years as a federal prosecutor.

Pete's client work is distinguished by his ability to navigate through complex investigations and prosecutions. He has both led and responded to numerous, high stakes federal investigations, including those relating to:

- Banking and business crime
- Financial fraud
- Regulatory investigations
- Public corruption
- False claims to the government
- Theft of trade secrets
- Securities fraud
- Insider trading

Pete brings uncommon litigation experience to bear on behalf of his clients, having tried 22 cases to jury verdict in federal courtrooms across the Midwest and having argued more than 33 cases in the federal courts of appeal.

Pete's career specializing in federal investigations began with his appointment as an Assistant to the Iowa Attorney General specially assigned to the United States Attorney's Office. Pete later served as an Assistant United States Attorney in Detroit where he prosecuted complex matters including alien smuggling,

## **Practices**

Compliance, Investigations, and White Collar Defense

Internal Investigations

FCPA and International Anti-Corruption

Commercial Litigation

## **Education**

Wayne State University Law School (1995)

University of Notre Dame (1992)

## **Admissions**

State - Illinois

State - Iowa

State - Michigan

State - Wisconsin

State - District of Columbia

medical device smuggling, and financial fraud. After returning to Iowa, Pete focused on complex fraud and business crimes. He prosecuted the two largest financial fraud cases in the history of the district, including a \$215 million fraud committed by the owner of Peregrine Financial Group, Inc. Pete also co-led the investigation of the largest criminal immigration enforcement action in U.S. history and the subsequent prosecutions of several company managers for harboring-related offenses and a \$26 million bank fraud. Pete led the investigation and prosecution of federal Food, Drug, and Cosmetic Act and public corruption crimes related to the largest food-borne salmonella outbreak in the nation's history, resulting in prison sentences for two top corporate officials under the Responsible Corporate Officer doctrine.

Prior to his confirmation as United States Attorney, Pete served as the Chief of the Criminal Division in the Northern District of Iowa, supervising all criminal prosecutions in the district. These included cases involving arms smuggling to Hezbollah in Lebanon, theft of trade secrets from a Fortune 100 company, immigration fraud by a perpetrator of the Rwandan genocide, threats to a U.S. senator, and the largest organic certification fraud in U.S. history involving over \$100 million in grain.

As U.S. Attorney, Pete directed additional civil resources to False Claims Act enforcement, making the district a favored venue for Qui Tam filings. Pete also focused criminal resources on corporate fraud, gun crime, cartel-linked methamphetamine sources, the opioid epidemic and financial crimes targeting the elderly.

Pete served in leadership and advisory positions at the national level. He chaired the Attorney General's Advisory Subcommittee on Management and Performance and served on the Attorney General's Advisory Subcommittee for White Collar Fraud, the Attorney General's Advisory Subcommittee for Native American Issues, and the Deputy Attorney General's Privilege Review Working Group.

Since joining Taft, Pete has helped clients respond to high-stakes federal investigations targeting financial fraud, insider trading, public corruption, theft of trade secrets, banking violations, false claims relating to healthcare and government contracting, ADA violations, mishandling of prescription medications, Packers and Stockyards Act violations, and failure to disclose foreign ties in

connection with academic grant applications. He has also helped clients respond to Inspector General and law enforcement investigations into allegations of employment-based misconduct and crime. Pete has led multiple, confidential, internal investigations and assisted businesses victimized by fraud, misuse of proprietary information, and rouge employee misconduct.

While at Taft, Pete has helped clients navigate money-laundering laws and regulations and has served as an overseas instructor on U.S. and international anti-money laundering, counter-terrorism financing, and public corruption investigations.

## Notable Matters

- *Quality Egg/DeCoster* – led criminal investigation into largest foodborne Salmonella Enteritis outbreak in U.S. history and prosecution of public corruption and Responsible Corporate Officer (*Park* liability) offenses by top company officials.
- *Peregrine Financial Group/Wasendorf* – led criminal investigation and prosecution of \$215 million fraud by owner and Chief Executive Officer of Futures Commission Merchant leading to 50-year federal sentence.
- *Agriprocessors/Rubashkin* – co-led largest criminal worksite enforcement investigation in U.S. history and related harboring and bank fraud investigation leading to felony convictions for more than 300 employees, several supervisors, Human Resources Officer, Controller, Chief Financial Officer and Chief Executive Officer.
- *Hancher* – prosecution of multi-million-dollar wire and securities fraud committed by investment broker promoting plans to take one company public through a stock offering and another company private through a stock buyback.
- *Hoffert* – prosecution of real-estate broker for stealing mortgage loan proceeds and failing to pay off prior mortgage loans.
- *Plower* – investigation and prosecution of law enforcement officer for scheme to defraud insurance company by setting fire to insured property leading to 13-year federal sentence.
- *Kinseth* – prosecution of investment broker for Ponzi scheme targeting multiple victims – including a paraplegic and a member of the clergy – and resulting in more than four years in federal prison.

## Speeches and Publications

### Financial Services and Bank Secrecy Act

Financial Services Volunteer Corps / Judicial Institute for Africa, Cape Town, South Africa

- Anti-Money Laundering and Anti-Public Corruption Training for Judges from Angola, Eswatini, Mozambique, Namibia, and South Africa (2022)

Financial Services Volunteer Corps / Judicial Institute of Jordan, Amman, Jordan

- Anti-Money Laundering and Counter-Terrorism Financing Training for Jordanian Judges/Public Prosecutors (2021, 2022)

IRS / Iowa Special Enforcement Operations Bureau Training for Gaming Organizations, Dubuque, Iowa

- Sports Book/Anti-Money Laundering Compliance remarks (2019)

Attorney General's Advisory Subcommittee on White Collar Fraud, Los Angeles, California

- Suspicious Activity Reports Best Practices panel (2019)

Northeast Iowa Bank Security Training, Waterloo and Dubuque, Iowa

- Suspicious Activity Reports and Financial Crimes presentation (2016)

Iowa Bankers Association Two-Day BSA/AML Compliance School, Des Moines, Iowa

- Federal Financial Crimes presentation (2015)

Risk Management Association Eastern Iowa Chapter, Cedar Rapids, Iowa

- Financial Institution Fraud presentation (2011)

Institute of Internal Auditors Heartland-Iowa Chapter, Cedar Rapids, Iowa

- Business Fraud and Referrals for Federal Prosecution presentation (2011)

### **Food Safety**

Faegre Food and Ag Conference, Indianapolis, Indiana

- Food Safety panel (2016)

ABA Food and Device Conference, Omaha, Nebraska

- Food Safety panel (2015)

### **Employment-Related Immigration**

U.S. Department of Justice National Advocacy Center, Columbia, South Carolina

- Border Security Conference, Worksite Enforcement Issues panel (2018)
- Criminal Immigration Seminar case study (2010, 2011)
- Employment Related Immigration Crimes Seminar case study (2009)

Attorney General's Advisory Subcommittee on Border and Immigration Issues

- Worksite Enforcement Best Practices presentation (2018)

Homeland Security Investigations Supervisor School, Glynnco, Georgia

- Worksite Enforcement Prosecutions for HSI Supervisors presentation (2018)

*Publication:* 2013 revisions and updates to Chapter 12 of the U.S. Department of Justice, Office of Legal Education, Immigration Manual (Civil and Criminal Remedies for Illegal Employment of Aliens)

### **White Collar Investigations**

Illinois Manufacturers' Association

- Co-Presenter, "Best Practices and Criminal & Civil Implications: Internal Investigations," May 9, 2023.

U.S. Department of Justice National Advocacy Center, Columbia, South Carolina

- Filter Review Team Guidance panel (2020 Webinar)

University of Iowa Law School, Iowa City, Iowa

- Adjunct Faculty, Federal White Collar Crime Course (Spring 2016)

Mt. Mercy University Criminal Justice Program, Cedar Rapids, Iowa

- White Collar Crime panel (2016)

Kaplan University White Collar Crime Course, Cedar Rapids, Iowa

- Business Fraud and Federal Prosecution guest lecture (2011)

*Author*, "Elder Financial Fraud Schemes: The Case for Federal Investigation and Prosecution," 66 DOJ J. FED. L. & PRAC., no. 7, 2018

### **Trial Advocacy**

U.S. Department of Justice National Advocacy Center, Columbia, South Carolina

- Visiting Faculty, Basic Criminal Trial Advocacy Course (2005 to 2020)
- Jury Trials during COVID-19 Pandemic panel (2020 Webinar)

University of Notre Dame Law School, Notre Dame, Indiana

- Visiting Faculty, Intensive Trial Advocacy Course (annually since 2017)

Lawyers Without Borders

- Virtual Trial Advocacy Trainer for Kenyan Prosecutors (2021)

### **Awards**

- Taft Pro Bono Honor Roll Award(2022)
- U.S. Treasury / Financial Crimes Enforcement Network, Certificate of Appreciation (2020)
- U.S. Department of Justice, Special Commendation for Outstanding Service in the Civil Division (2015)
- Council of the Inspectors General, Gaston L. Gianni, Jr. Better Government Award (2015)
- U.S. Food and Drug Administration Office of Criminal Investigations, Award for Distinguished Service (2015)
- U.S. Department of Justice, Director's Award for Superior Performance by a Litigative Team (2014)
- United States Department of Agriculture, Honor Award for Excellence (2010)
- U.S. Immigration and Customs Enforcement Office of Investigations, Special Recognition Award (2010)
- Federal Bureau of Investigation, Certificate of Recognition (2010)

### **Professional Affiliations**

- Linn County Iowa Bar Association
- Northern District of Iowa Historical Society
- Michigan Bar Association
- National Association of Former United States Attorneys
- American Bar Association, Member, Criminal Law Section
- Wisconsin State Bar Association
- Federal Bar Association, Member, Chicago Chapter

### **Community Involvement**

- Iowa Donor Network, North Liberty, Iowa, Volunteer presenter
- 100+ People Who Care, Cedar Rapids, Iowa



- St. Matthew's Catholic Church, Cedar Rapids, Iowa, Past Board of Education Member, Past Board of Education President, Past Co-chairperson, Capital Campaign Committee
- Notre Dame Club of Cedar Rapids/Iowa City, Past Admissions Volunteer Coordinator
- Financial Services Volunteer Corps, Volunteer Expert

# Richard Kruger

**Partner / Detroit (Southfield)**

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Rick is an attorney in our Bankruptcy and Restructuring and Real Estate Finance practice groups, and our Automotive industry group. He has a national practice focusing on both transactional and litigation aspects of bankruptcy law, debtor and creditor rights, workouts, corporate, and financing transactions. His client representations include original equipment manufacturers, borrowers, debtors, secured parties, landlords, purchasers, sellers, receivers, avoidance defendants, and unsecured creditors' committees. His strategy and expertise span across a diverse list of industries, with a focus on Automotive and business sectors, providing creative solutions in all facets of these complex transactions.

## **Practices**

Bankruptcy and Restructuring

Real Estate Finance

## **Industries**

Automotive

## **Education**

Chicago-Kent College of Law

Michigan State University

## **Admissions**

State - Michigan

Federal - U.S. District Court for  
the Eastern District of Michigan

Federal - U.S. District Court for  
the Western District of Michigan

## Notable Matters

- Represents Original Equipment Manufacturers (OEMs) and Tiered Suppliers.
- Represents numerous smaller financial institutions.

## Speeches and Publications

### Publications

- “*In re TOUSA: When Can Indirect Benefits Constitute Reasonably Equivalent Value in Fraudulent Transfer Actions,*” *Michigan Business Law Journal* (2013).
- Case Analysis: Seventh Circuit Holds Kmart Critical Vendor Order Inappropriate, Commercial Law League of America, *Bankruptcy Section Newsletter* (2004).
- “Michigan’s Judgment Lien Statute: A New Collection Tool for Creditors,” *Michigan Business Bar Journal* (2004).
- “My First Preference Defense-Some Practical Pointers For Attorneys And Accountants,” *American Bankruptcy Institute Young and New member committee newsletter, Vol 1, No. 3* (2003).
- Case Analysis: Third Circuit Holds That Creditors’ Committee Does Not Have the Ability to Bring a Pre-Plan Confirmation Fraudulent Transfer Action, *Commercial Law League of America, Bankruptcy Section Newsletter* (2002).

### Speaking Engagements

- “Opinion Letter for Bankruptcy Lawyers: What You Need to Know Before Issuing a Third-Party Opinion Letter,” American Bankruptcy Institute Annual Spring Meeting, (2019).

## Awards

- Honoree, Michigan *Super Lawyers* Rising Star (2011-2012)
- Honoree, DBusiness *Top Lawyers* (2012)

**EXHIBIT 7**

**(Taft Expenses)**

## **COSTS ADVANCED**

### **TITLE LIEN SEARCH FEES**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
4/19/2023	STATE OF MICHIGAN, UCC -11- SEARCH	\$122.00
4/19/2023	STATE OF MICHIGAN, UCC-11 SEARCH	\$6.00
4/19/2023	Search, STATE OF MICHIGAN, UCC-11 SEARCH	\$12.00
	Sub-Total of Expenses:	\$140.00

### **COPYING**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
5/11/2023	Copying/printing	\$31.80
9/27/2023	Copying/printing	\$165.90
	Sub-Total of Expenses:	\$197.70

<b>TOTAL COSTS ADVANCED</b>	<b>\$337.70</b>
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